

RESOLUTION NO. 01-24

A RESOLUTION TO BE ENTITLED:

A RESOLUTION OF THE CITY OF MARCO ISLAND, FLORIDA RELATING TO INCREASING THE LOCAL COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR INTENT; PROVIDING FOR INCREASED LOCAL COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, during the 2000 Regular Session, the Florida Legislature passed the "Communications Services Tax Simplification Law", creating Chapter 202, Florida Statutes (2000); and

WHEREAS, section 9, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature amends section 202.19(2), Florida Statutes (2000), to state municipalities may impose a local communications services tax at a rate of up to 5.1% for municipalities that have not chosen to levy permit fees, and at a rate of up to 4.98% for municipalities that have chosen to levy permit fees. These maximum rates do not include the add-ons of up to 0.12% for municipalities authorized pursuant to section 337.401, Florida Statutes, for municipalities that choose not to levy permit fees, nor do the rates supersede conversion or emergency rates authorized by section 202.20, Florida Statutes, which may be in excess of these maximum rates; and

WHEREAS, section 12, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature amends section 202.20(1)(a), Florida Statutes (2000), to set the local communications services tax conversion rates for the period of October 1, 2001, through September 30, 2002. The conversion rates take effect without any action required by the local government; and

WHEREAS, section 12, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature further amends section 202.20(1)(b), Florida Statutes (2000), to set the local communications services tax conversion rates beginning October 1, 2002. The conversion rates take effect without any action required by the local government; and

WHEREAS, section 13, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature provides that notwithstanding any provision of chapter 202, Florida Statutes, to the contrary, any municipality that has a local communications services tax conversion rate established under section 202.20, Florida Statutes, which is less than the maximum rate established under section 202.19, Florida Statutes, may by resolution or ordinance increase its rate up to the maximum rate, with such increased rate to be effective October 1, 2001 if notification of the increased rate is provided to the Department of Revenue by certified mail postmarked on or before July 16, 2001.

During the period beginning on October 1, 2001, and ending September 30, 2002, the maximum rate established under section 202.19, Florida Statutes, shall be deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of section 202.20(1), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY CITY OF MARCO ISLAND, FLORIDA AS FOLLOWS:

SECTION 1. Intent.

It is the intent of the City of Marco Island to increase its local communications services tax rate to the maximum provided in section 13, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature. Section 13, Enrolled CS/CS/SB 1878 provides that notwithstanding any provision of chapter 202, Florida Statutes, to the contrary, any municipality that has a local communications services tax conversion rate established under section 202.20, Florida Statutes, which is less than the maximum rate established under section 202.19, Florida Statutes, may by resolution or ordinance increase its rate up to the maximum rate established under section 202.19, Florida Statutes, with such increased rate to be effective October 1, 2001. For the period beginning on October 1, 2001, and ending September 30, 2002, the maximum rate established under section 202.19, Florida Statutes, is deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of section 202.20(1), Florida Statutes. The municipality must notify the Department of Revenue of such increased rate by certified mail postmarked on or before July 16, 2001.

It is the further intent of the City of Marco Island to increase its local communications services tax rate effective October 1, 2002 as provided in section 202.19(2)(a), Florida Statutes, to the maximum tax rate of up to 5.1% for municipalities that choose not to levy permit fees.

SECTION 2. Increased Local Communications Services Tax Rate.

The local communications services tax conversion rate established under section 202.20(1)(a), Florida Statutes, for the City of Marco Island is 2.5%, which is less than the maximum rate of 5.3% as determined under the provisions of section 13, Enrolled CS/CS/SB 1878. The local communications services tax rate for the City of Marco Island is increased to 5.3% during the period beginning on October 1, 2001, and ending September 30, 2002. As provided in section 13, Enrolled CS/CS/SB 1878, this increased rate is to be effective October 1, 2001.

SECTION 3. Notice to the Department of Revenue.

The City of Marco Island directs that notice of the increased local communications services tax rate be provided to the Department of Revenue by certified mail postmarked on or before July 16, 2001, as provided in section 13, Enrolled CS/CS/SB 1878.

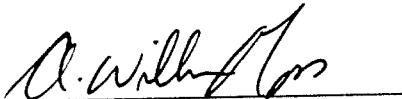
SECTION 4. Severability.

The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part.

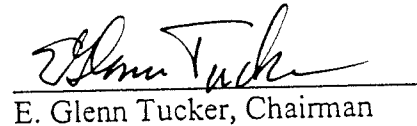
SECTION 5. Effective Date.

The effective date of this Resolution shall be immediately upon its passage by the City of Marco Island.

Attest:



A. William Moss
City Manager/City Clerk



E. Glenn Tucker, Chairman