

RESOLUTION NO. 86-55

WHEREAS, the exemption from taxes for counties is a logical extension of the historical basis for the establishment of political subdivisions of the State; and,

WHEREAS, Section 212.08(6), Florida Statutes, presently exempt counties from sales and use taxes; and,

WHEREAS, such exemptions was founded upon sound state policy at the time of enactment of sales tax in Florida; and,

WHEREAS, Senator Crawford has prefiled Senate Bill 46 containing a provision to repeal the sales tax exemption to become effective in 1988; and,

WHEREAS, such removal of the exemption would have the effect requiring local ad valorem taxes to be raised to support state government; and,

WHEREAS, the removal of such an exemption is inconsistent with the philosophy of the Florida Constitution on taxation, and may be contrary to Article VII of the Constitution, which mandates that no ad valorem taxes be levied for state purposes;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of St. Johns County, Florida, that:

(1) The Governor and the Florida Legislature is petitioned to take note of the proposed legislation and its impact on local government.

(2) The Florida Legislature is requested to defeat Senate Bill 46 and any other legislation that has as its purpose the removal of the sales tax exemption on local governments.

BE IT FURTHER RESOLVED, that copies of this Resolution be forwarded to the Governor, the Speaker of the House, the President of the Senate, the St. Johns County Legislative Delegation, the Chairman of the House and Senate Committees with jurisdiction over taxation, and the Boards of County Commissioners of the counties in Florida.

ADOPTED this 13th day of May, 1986.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

By: Francis M. Brubaker
Chairman

ATTEST: CARL "BUD" MARKEL, CLERK

By: Cheryl Kent
Deputy Clerk