

Resolution 2001 - 145

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA ELECTING TO INCREASE THE LOCAL COMMUNICATIONS SERVICES TAX CONVERSION RATE TO MINIMIZE FISCAL IMPACT TO THE COUNTY DUE TO PASSAGE OF COMMUNICATIONS SERVICES TAX SIMPLIFICATION LAW; ELECTING TO INCREASE THE TOTAL RATE FOR THE LOCAL COMMUNICATIONS SERVICES TAX BY 0.24 PERCENT IN LIEU OF IMPOSING PERMIT FEES ON COMMUNICATIONS SERVICE PROVIDERS DESIRING TO OCCUPY COUNTY RIGHTS-OF-WAY; DIRECTING THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Whereas, Chapter 2000-260, Laws of Florida, as amended by Chapter 2001-140, Laws of Florida (hereinafter referred to as the Communications Services Tax Simplification Law), restructures and consolidates all taxes imposed upon communications services; and

Whereas, as allowed by the Communications Services Tax Simplification Law, the Board of County Commissioners of St. Johns County, Florida (the Board) desires to adopt a rate for the local communications services tax (CST) to be distributed to the County from the State of Florida Department of Revenue (DOR) in order to minimize the fiscal impact to the County due to passage of this state law; and

Whereas, the Communications Services Tax Simplification Law requires local governments to inform the DOR of its adoption of a CST rate by certified mail no later than July 16, 2001 for it to take effect on October 1, 2001; and

Whereas, the Communications Services Tax Simplification Law requires local governments to elect to either increase the total rate for the local CST by the permit fee Add-on of 0.24 percent, or to impose a permit fee that cannot exceed \$100.00 per permit application; and

Whereas, the Communications Services Tax Simplification Law requires local governments to inform the DOR of this election by certified mail no later than July 16, 2001.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, that:

1. The Recitals set forth above are true and correct and form a part of this Resolution.
2. Pursuant to Section 202.20 Florida Statutes, as amended by Chapter 2000-140, Laws of Florida, the Board of County Commissioners of St. Johns County, Florida hereby elects to adopt a 1.70 percent rate as St. Johns County, Florida (the County) local CST for the period of October 1, 2001 through September 30, 2002.
3. Pursuant to Section 202.20 Florida Statutes, as amended by Chapter 2000-140, Laws of Florida, the Board hereby further elects to establish the County's annualized CST rate at 1.60 percent beginning October 1, 2001.
4. The rates set forth in paragraphs 2 and 3 do not include the 0.24 percent permit fee Add-on allowed by Section 337.401, Florida Statutes, and established in paragraph five of this Resolution, below.
5. Pursuant to Section 337.401 Florida Statutes, the Board hereby elects to increase the total rate for the local CST by 0.24 percent in lieu of imposing permit fees on communications service providers desiring to occupy County Rights-of-Way.
6. In the aggregate, the first year CST rate is 1.94 percent, to be effective October 1, 2001, through September 30, 2002. In the aggregate, the annualized CST rate is 1.84 percent to be effective October 1, 2002 and thereafter, unless changed by action of the Board.
7. The Clerk of the Board is hereby directed to transmit a true and correct copy of this Resolution to the DOR by certified mail no later than July 16, 2001. The address is: Communications Services Tax, Florida Department of Revenue, Post Office Box 6609, Tallahassee, Florida 32399-6000. The Clerk is also directed to inform the DOR that, for questions about the County's local CST, it may contact The Director of the Office of Management & Budget, St. Johns County, Post Office Box 349, St. Augustine, Florida 32085-0349, Telephone 904-823-2535.
8. If any section, subsection, sentence, clause, or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of this Resolution.
9. The provisions of this Resolution shall become effective upon approval by the Board of County Commissioners.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, State of Florida, this 10th day of July, 2001.

**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**

By: Marc Jacalone
Marc A. Jacalone, Chairman

ATTEST: Cheryl Strickland, Clerk

By: Patricia DeGrande
Deputy Clerk

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