

CITY OF BONITA SPRINGS, FLORIDA
ORDINANCE NO. 16 - 16

AN ORDINANCE OF THE CITY OF BONITA SPRINGS, 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; and

WHEREAS, in 2001 the Florida Legislature amended Florida Statutes §202.19(2) 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 Florida Statutes §337.401 for municipalities that choose not to levy permit fees, nor do the rates supersede conversion or emergency rates authorized by Florida Statutes §202.20 which may be in excess of these maximum rates; and

WHEREAS, initially, local governments did not need to set the local communications services tax conversion rates for the period of October 1, 2001, through September 30, 2002, but required local government to increase the local communications services tax beginning October 1, 2002 at a rate not to exceed the rates specified above; and

WHEREAS, Florida Statutes §202.20 permits local governments who are at a rate less than the maximum rate established under Florida Statutes §202.19 to enact by ordinance an increase of its rate up to the maximum rate, with such increased rate to be effective January 1, 2017 if notification of the increased rate is provided to the Department of Revenue on or before September 1, 2016.

THE CITY OF BONITA SPRINGS HEREBY ORDAINS:

SECTION 1. INTENT.

It is the further intent of the City of Bonita Springs to increase its local communications services tax rate effective January 1, 2017 as provided in Florida Statutes §202.19(2)(a) to an increased tax rate of 3.49 %, which is below the maximum tax rate of 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 Florida Statutes §202.20(1)(b), Florida Statutes, for the City of Bonita Springs is 1.70%, which is less than the maximum rate of 5.1% for municipalities that have not chosen to levy permit fees as established in Florida Statutes §202.19(2)(a), Florida Statutes. The local communications services tax rate for the City of Bonita Springs is increased to 3.49% in addition to the .12% add-on for municipalities that do not require permits as authorized by Resolution No. 01-37, for a total rate of 3.61%. This increased rate is to be effective from January 1, 2017 to December 31, 2022, and effective January 1, 2023, the local communications services tax conversion rate established under Florida Statutes §202.20(1)(b), Florida Statutes, for the City of Bonita Springs will return to the 1.70% rate.

SECTION 3. NOTICE TO THE DEPARTMENT OF REVENUE.

The City of Bonita Springs directs that notice of the increased local communications services tax rate be provided to the Department of Revenue by providing a copy of this ordinance, along with DOR Form DR-700021, postmarked on or before September 1, 2016, as provided in Florida Statutes §202.21.

SECTION 4. SEVERABILITY.


The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance 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 Ordinance but shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

SECTION 5: EFFECTIVE DATE.

The effective date of this ordinance shall be thirty (30) days from its adoption date, with the effective date of the tax increase commencing on billing after January 1, 2017.

DULY PASSED AND ENACTED by the City Council of the City of Bonita Springs, Lee County, Florida, this 17th day of August, 2016.

AUTHENTICATION:

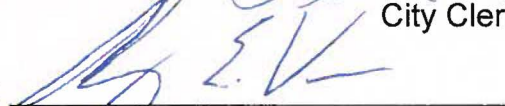


Mayor



City Clerk

APPROVED AS TO FORM:



City Attorney

Vote: DeWitt	Aye	Quaremba	Aye
Forbes	Aye	Simmons	Nay
Gibson	Nay	Slachta	Aye
O'Flinn	Aye		

Date filed with City Clerk: 8/18/16