

AN ORDINANCE OF THE HOLMES COUNTY BOARD OF COUNTY COMMISSIONERS ADOPTING A NEW LOCAL COMMUNICATION SERVICES TAX RATE, PROVIDING FOR INTENT; PROVIDING FOR THE ADOPTION OF A NEW LOCAL COMMUNICATION SERVICES TAX RATE; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, Section 202.19, Florida Statutes, authorized Holmes County to adopt a local communication services tax at a rate of up to 1.60%. This maximum rate does not include the add-on of up to .24% for non-charter counties which choose not to levy permit fees, nor does the rate supersede conversion or emergency rates authorized by section 202.20, Florida Statutes, which may be in excess of this maximum rate; and

WHEREAS, Section 202.20(1)(b), Florida Statutes, establishes the local communications services tax conversion rates beginning on October 1, 2002, with these conversion rates taking effect without any action required by the local government.

WHEREAS, Holmes County desires to increase its local communication services tax from .20% to 1.84% pursuant to Section 202.19, Florida Statutes.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, that:

Section 1. Intent

It is the intent of Holmes County to adopt a new local communication services tax rate.

Section 2. Adoption of the Local Communication Services Tax Rate.

The local communications services tax conversion rate established under Section 202.20(1)(b), Florida Statutes, for Holmes County is .20%, which is less than the maximum rate of 1.60% for non-charter counties that have not chosen to levy permit fees as established in Section 202.19(2)(b), Florida Statutes. The local communications services tax rate for Holmes County is increased to 1.60%. This rate is to be effective January 1, 2008.

Holmes County elects not to require and collect permits fees from any provider of communications services that uses or occupies municipal roads or rights-of-way for the provision of communications services, as provided in Section 337.401(3)(c) and (j), Florida Statutes. The rate set forth above does not include the .24% permit fee allowed by Section 337.401, Florida Statutes.

It is the intent of Holmes County to increase its local communications services tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to .24% effective January 1, 2008, to replace revenue Holmes County would otherwise receive from permit fees as authorized by Section 337.401(3)(c) and (j), Florida Statutes. In the aggregate, the new combined Local Communication Services Tax Rate for Holmes County will be 1.84% (example: 1.60% + 0.24%=1.84%, effective January 1, 2008).

Section 3. Notice to the Department of Revenue.

The Board of County Commissioners directs the Clerk of the Circuit Court to notify the Florida Department of Revenue of the new local communication services tax rate by September 1, 2007. Form DR-700021 and a copy of this ordinance must be submitted with the notification.

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.

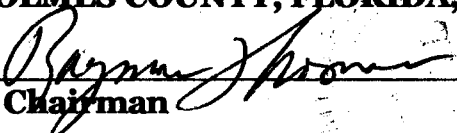
Section 5. Effective Date.


This Ordinance shall take effect upon its passage by a majority vote of the Board of County Commissioners in and for Holmes County, after due notice and publication, in regular meeting, and upon being filed with the Florida Department of State. The imposition and collection of the tax shall commence effective January 1, 2008.

ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, this 13th day of February, 2007.

BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA,

ATTEST: 
Clerk

(SEAL) BY: 
Chairman

Approved by the County Attorney this 13th day of February, 2007.

Gerald Holley
County Attorney

