

ORDINANCE NO. 95- 04

AN ORDINANCE TO BE ENTITLED "SMALL COUNTY SALES SURTAX ORDINANCE" AUTHORIZING IMPOSITION OF A ONE-CENT SURTAX ON CERTAIN RETAIL SALES, PURSUANT TO FLORIDA STATUTES SECTION 212.055 (3) AND SECTION 212.054; PROVIDING THAT THE PROCEEDS SHALL BE USED FOR OPERATING PURPOSES OF THE COUNTY; PROVIDING FOR DURATION OF THE TAX; PROVIDING FOR SHARING WITH MUNICIPALITIES; PROVIDING FOR BEGINNING DATE OF IMPOSITION OF TAX; PROVIDING FOR RULES OF COLLECTION BY VENDORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The Board of County Commissioners of Holmes County, Florida, has determined that the financial condition of the County causes the need of additional sources of revenue for general operating or other public purposes, and

WHEREAS, the Legislature of the State of Florida has recognized the special needs of small counties in the State resulting from a low ad valorem tax base by providing counties with populations of less than 50,000 persons with an option of imposing an optional sales tax of one (1) cent on specified retail sales to provide those counties with needed revenue for general operation of the counties, and

WHEREAS, an extraordinary number of members of the Board of County Commissioners of Holmes County, Florida, are in favor of imposing a one (1) cent sales surtax,

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

SECTION 1: A one (1) cent excise tax shall be imposed on all transactions occurring within Holmes County, Florida, on all transactions which are subject to the state tax imposed on sales, use, retails, admissions, and other transactions as defined and limited by Florida Statutes Section 212.054(2).

SECTION 2: A taxable transaction which is subject to this tax shall be deemed to have occurred when it meets the definition of a transaction as defined in Florida Statutes Section 212.054(3).

SECTION 3: The taxes received by Holmes County under the imposition of this ordinance shall be used for general operating purposes.

SECTION 4: The State of Florida Department of Revenue shall be responsible of administration, collection, and enforcement of this tax using the same procedures for administration, collection, and enforcement of the general state sales tax set forth in Florida Statutes Chapter 212, except as provided by Section 212.054, and the rules and regulations of the Department of Revenue set forth in Chapter 12A of the Florida Administrative Code.

SECTION 5: The revenues collected pursuant to this ordinance shall be shared with the municipalities within Holmes County as determined by the revenue sharing formula set forth in Florida Statutes 218.62.

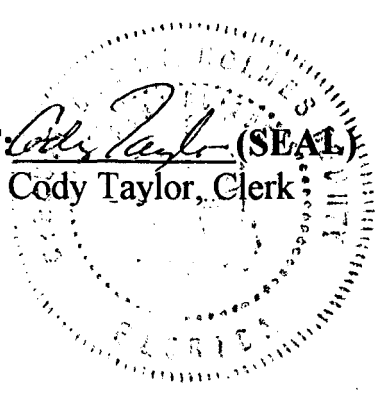
SECTION 6: The excise tax imposed under this ordinance shall be in effect for and during a period of four (4) years from October 1, 1995.

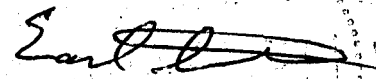
SECTION 7: The excise tax imposed under this ordinance shall take effect as of October 1, 1995.

SECTION 8: This ordinance shall become law upon passage as provided by law.

ADOPTED IN REGULAR SESSION this 17th day of May, 1995, in Bonifay, Holmes County, Florida.

**BOARD OF COUNTY
COMMISSIONERS OF
HOLMES COUNTY, FLORIDA,**

ATTEST  (SEAL)
Cody Taylor, Clerk

BY: 
EARL STAFFORD
Chairman