

ORDINANCE NO. 98- 03

AN ORDINANCE AMENDING PRIOR COUNTY ORDINANCE NO. 95-04 (SMALL COUNTY SALES SURTAX ORDINANCE); EXTENDING THE ONE-CENT SURTAX ON CERTAIN RETAIL SALES, IMPLEMENTED AND LEVIED PURSUANT TO ORDINANCE NO. 95-04, FOR AN ADDITIONAL SEVEN (7) YEARS, COMMENCING OCTOBER 1, 1999; 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, did on May 15, 1995, adopt County Ordinance No. 95-04, imposing a one (1) cent surtax on certain retail sales, all in accordance with F.S. 212.055 (3), and

WHEREAS, said surtax expires on September 30, 1999, and

WHEREAS, an extraordinary number of members of the Board of County Commissioners are in favor of extending the one (1) cent sales surtax for an additional seven (7) years,

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

Section 1: The one (1) cent surtax imposed by prior County Ordinance No. 95-04 on all transactions occurring within Holmes County, Florida, which are subject to the state tax imposed on sales, use, rentals, admissions, and other transactions as defined and limited by Florida Statutes Section 212.054(2), is hereby extended for an additional period of seven (7) years, commencing October 1, 1999.

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.

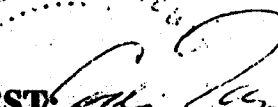
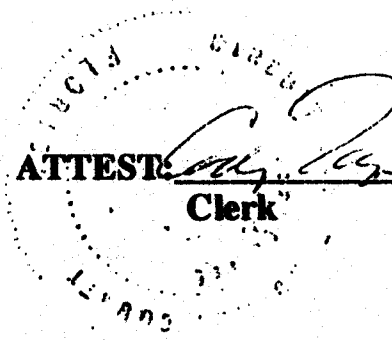
Section 4: The State of Florida Department of Revenue shall be responsible for administration, collection, and enforcement of this tax using the same procedures for administration, collection and enforcement of the general state sales tax set forth in Florida Statutes Chapter 212, except as provided 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 surtax imposed under this ordinance shall be in effect for and during a period of seven (7) years from October 1, 1999.

Section 7: The surtax imposed under this ordinance shall take effect as of October 1, 1999.

ENACTED IN REGULAR SESSION BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, by an extraordinary vote of 5 (yes) to 0 (no) this 15th day of April, 1998, in Bonifay, Holmes County, Florida.

ATTEST:  (SEAL) BY: 
Clerk

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

BY: 
Chairman