

**ORDINANCE NO.: 2013-7**

AN ORDINANCE OF THE HERNANDO 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; REPEAL OF RESOLUTION 2001-173; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Communications Services Tax Simplification Act, now codified in part as Fla. Stat. Ch. 202 established, effective October 1, 2001, a communications services tax on the sale of communications services as defined in Fla. Stat. § 202.11; and,

WHEREAS, pursuant to Fla. Stat. §§ 202.19 and 202.20, any sale of communications services charged to a service address in the County is subject to the County's local communications services tax; and,

WHEREAS, Fla. Stat. § 202.19 authorizes Hernando County to adopt a local communication services tax at a rate of up to 1.60%; and,

WHEREAS, Hernando County levies a local communications services tax of 1.40%, .20 percent less than the statutory maximum rate; and,

WHEREAS, Fla. Stat. §§ 202.19 and 337.401 authorizes Hernando County to add up to .24% to its local communications services tax rate if it chooses not to levy permit fees; and,

WHEREAS, the Hernando County Board of County Commissioners adopted Resolution 2001-173, in which the Board of County Commissioners elected to continue levying permit fees and to forgo the .24% statutory add-on to the local communication services tax; and,

WHEREAS, Hernando County desires to increase its local communication services tax from 1.4% to 1.84% pursuant to Fla. Stat. § 202.19;

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

**SECTION 1. INTENT.**

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

**SECTION 2. ADOPTION OF THE LOCAL COMMUNICATION SERVICES TAX RATE.**

A. The local communications services tax conversion rate established under Fla. Stat. § 202.20(1)(b) for Hernando County is 1.40%, 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 County is increased to 1.60%. This rate is to be effective January 1, 2014.

B. Hernando County elects not to require and collect permits fees from any provider of communications services that uses or occupies county roads or rights-of-way for the provision of communications services, as provided in Fla. Stat. § 337.401(3)(c) and (j). The rate set forth in subpart (A) above does not include

the .24% permit fee allowed by Fla. Stat. § 337.401. It is the intent of County to increase its local communications services tax rate as provided in Fla. Stat. § 202.19 by an amount equal to .24% effective January 1, 2014, to replace revenue the County would otherwise receive from permit fees as authorized by Fla. Stat. § 337.401(3)(c) and (j).

C. In the aggregate, the new combined Local Communication Services Tax Rate for County will be 1.84%, effective January 1, 2014.

### **SECTION 3. NOTICE TO THE DEPARTMENT OF REVENUE.**

The Board of County Commissioners directs the County Administrator to notify the Florida Department of Revenue of the new local communication services tax rate by September 1, 2013. Form DR-700021 and a copy of this ordinance must be submitted with the notification.

### **SECTION 4. REPEAL OF RESOLUTION 2001-173.**

Resolution 2001-73 is hereby repealed.

### **SECTION 5. 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 6. INCLUSION IN THE CODE.**

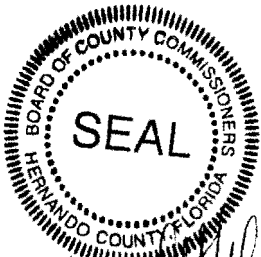
It is the intention of the Board of County Commissioners of Hernando County, Florida, and

it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the section of this Ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section, "article", or other appropriate designation.

**SECTION 7. EFFECTIVE DATE.**

This Ordinance shall take effect upon being filed with the Florida Department of State. The imposition and collection of the tax at the rate provided for herein shall commence effective January 1, 2014.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
HERNANDO COUNTY** in Regular Session this 26 day of Feb 2013



Attest:

Donald C. Barbree, Jr., deputy  
DONALD C. BARBEE, JR.  
Clerk

**BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA**

By: David D. Russell, Jr.  
DAVID D. RUSSELL, JR.  
Chairman

Approved for Form and Legal Sufficiency

[Signature]  
County Attorney