



MEMORANDUM
Office of the City Attorney

Legistar No. 020154

Phone: 334-5011/Fax 334-2229
Box 46

TO: Mayor and City Commission

DATE: August 12, 2002

FIRST READING


FROM: City Attorney

SUBJECT: Ordinance No. 0-02-31
An ordinance of the City of Gainesville, Florida, amending Chapter 25, Article V, Section 25-81 of the Code of Ordinances of the City of Gainesville, relating to the communications services tax rate; by adjusting the rate of the local communications service tax for specific time periods as more specifically provided in this ordinance; providing directions to the codifier; providing a severability clause; providing a repealing clause; and providing an effective date.

Recommendation: The City Commission adopt the proposed ordinance.

At its meeting of July 8, 2002, the City Commission authorized the City Attorney to draft and the Clerk of the Commission to advertise an ordinance amending the communications services tax rate for specific time periods. The ordinance becomes effective on October 1, 2002.

Prepared by:


Walter Mathews, IV
Assistant City Attorney

Approved and
Submitted by:


Marion J. Radson,
City Attorney

MJR:WM:sw

DRAFT

7/22/02

ORDINANCE NO. 0-02-31

1
2
3
4 **An ordinance of the City of Gainesville, Florida, amending Chapter 25,**
5 **Article V, Section 25-81 of the Code of Ordinances of the City of Gainesville,**
6 **relating to the communications services tax rate; by adjusting the rate of the**
7 **local communications service tax for specific time periods as more**
8 **specifically provided in this ordinance; providing directions to the codifier;**
9 **providing a severability clause; providing a repealing clause; and providing**
10 **an effective date.**

11
12
13 **WHEREAS,** at least 10 days notice has been given once by publication in a newspaper
14 of general circulation notifying the public of this proposed ordinance and of a Public Hearing in
15 the City Commission Auditorium in City Hall, City of Gainesville; and

16 **WHEREAS,** a Public Hearing was held pursuant to the published notice described at
17 which hearing the parties in interest and all others had an opportunity to be and were, in fact,
18 heard;

19 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE**
20 **CITY OF GAINESVILLE, FLORIDA:**

21 **Section 1.** Section 25-81 of the Code of Ordinances of the City of Gainesville is hereby
22 amended to read as follows:

23 **Sec. 25-81. Local communications services tax.**

24 Effective with respect to communications services reflected on bills dated on or after
25 October 1, 2001, there is imposed and levied by the city a local communications services tax,
26 administered in accordance with F.S. Ch. 202. The city hereby imposes the following rate
27 structure in accordance with Chapter 202 and Alachua County's local option sales tax:

28 (a) For taxable sales of communications services on bills dated October 1, 2001~~2~~
29 through ~~December~~ October 31, 2001~~2~~, the local communications services tax rate shall be ~~5.42~~

DRAFT

7/22/02

1 5.62 percent, which percentage includes 0.6 percent allocated to Alachua County's local option
2 sales tax in accordance with F.S. §202.20(3).

3 (b) For taxable sales of communications services on bills dated ~~January 1, 2002~~
4 ~~through September 30, 2002, November 1, 2002 through December 31, 2002~~, the local
5 communications services tax rate shall be ~~6.02~~ 6.22 percent, which percentage includes 0.6
6 percent allocated to Alachua County's local option sales tax in accordance with F.S. §202.20(3).

7 (c) For taxable sales of communications services on bills dated ~~October 1, 2002~~
8 ~~through December 31, 2002~~ January 1, 2003 through October 31, 2003, the local
9 communications services tax rate shall be 5.62 percent, ~~which percentage includes 0.6 percent~~
10 ~~allocated to Alachua County's local option sales tax in accordance with F.S. §202.20(3).~~

11 (d) ~~Effective for~~ For taxable sales of communications services on bills dated on or
12 after ~~January 1, 2003~~ November 1, 2003, the local communications services tax rate shall be ~~5.02~~
13 5.32 percent.

14
15 **Section 2.** It is the intention of the City Commission that the provisions of Section 1 of this
16 Ordinance shall become and be made a part of the Code of Ordinances of the City of Gainesville,
17 Florida, and that the Sections and Paragraphs of this Ordinance may be renumbered or relettered
18 in order to accomplish such intentions.

19
20 **Section 3.** If any section, sentence, clause or phrase of this ordinance is held to be invalid or
21 unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect
22 the validity of the remaining portions of this ordinance.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

Section 4. All ordinances, or parts of ordinances, in conflict herewith are to the extent of such conflict hereby repealed.

Section 5. This ordinance shall be effective on October 1, 2002.

PASSED AND ADOPTED this _____ day of _____, 2002.

THOMAS D. BUSSING, MAYOR

ATTEST:

Approved as to form and legality

KURT M. LANNON
CLERK OF THE COMMISSION

MARION J. RADSON
CITY ATTORNEY

This Ordinance passed on first reading this _____ day of _____, 2002.

This Ordinance passed on second reading this _____ day of _____, 2002.