ORDINANCE NO. 070023
0-07-38

An ordinance of the City of Gainesville, Florida, amending section 25-81 of the Code of Ordinances of the City of Gainesville relating to the communication services tax rate; increasing the local communication services tax rate in accordance with Chapter 202.20(2) Florida Statutes; providing directions to the codifier; providing a severability clause; providing a repealing clause; and providing an immediate effective date.

WHEREAS, on May 14, 2007 the City Commission authorized the drafting of an ordinance to increase the local communications services tax rate pursuant to Section 202.20(2), Florida Statutes; and

WHEREAS, at least 10 days notice has been given once by publication in a newspaper of general circulation notifying the public of this proposed ordinance and of a Public Hearing in the City Commission meeting room, City Hall, City of Gainesville; and

WHEREAS, the Public Hearings were held pursuant to the published notice described at which hearings the parties in interest and all others had an opportunity to be and were, in fact, heard;

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

Section 1. The City Commission finds that, based on an analysis of local communications services tax revenues for the period from October 1, 2001 through September 30, 2002, the City's rates failed to generate the amount of revenue as was received prior to the enactment of Chapter 202, Florida Statutes, known as the "Communications Services Tax Simplification Law" (the "Law.") Therefore, the City finds it necessary to adjust its rates, in accordance with Section 202.20(2), Florida Statutes, to achieve revenue parity under the Law.

Section 2. Section 25-81 of the Code of Ordinances of the City of Gainesville, is amended to read as follows:

Sec. 25-81. Local communications services tax.

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

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

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

(c) For taxable sales of communications services on bills dated January 1, 2003 through October 31, 2003, the local communications services tax rate shall be 5.62 percent.

(d) For taxable sales of communications services on bills dated November 1, 2003 through August 31, 2007, the local communications services tax rate shall be 5.32 percent.

(e) For taxable sales of communications services on bills dated September 1, 2007 through August 31, 2008, the local communications services tax rate shall be 7.0 percent.

(f) For taxable sales of communications services on bills dated on or after September 1, 2008, the local communications services tax rate shall be 5.57 percent.

Section 3. It is the intention of the City Commission that the provisions of Section 2 of this ordinance shall become and be made a part of the Code of Ordinances of the City of Gainesville, Florida, and that the Sections and Paragraphs of this Ordinance may be renumbered or relettered in order to accomplish such intentions.

Section 4. If any section, sentence, clause or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this ordinance.

Section 5. All ordinances, or parts of ordinances, in conflict herewith are to the extent of such conflict hereby repealed.

Section 6. This ordinance shall become effective on September 1, 2007.

PASSED AND ADOPTED this 25th day of June, 2007.

PEGEEN HANRAHAN
MAYOR

ATTEST:

KURT M. LANNON
CLERK OF THE COMMISSION

Approved as to form and legality

06/25/07

MARION J. RADSON
CITY ATTORNEY

This Ordinance passed on first reading this 11th day of June, 2007.

This Ordinance passed on second reading this 25th day of June, 2007.

CODE: Words ~~stricken~~ are deletions; words underlined are additions.