

ORDINANCE NO: 08-16

AN ORDINANCE OF THE CITY OF KEY WEST ADOPTING A LOCAL COMMUNICATION SERVICES TAX RATE BY AMENDING CHAPTER 66 ENTITLED "TAXATION" BY AMENDING SECTION 66-1 TO ADJUST THE COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, during the 2000 Regular Session, the Florida Legislature passed the "Communication Services Tax Simplification Law", creating Chapter 202, Florida Statutes; and

WHEREAS, Section 202.19, Florida Statutes, authorizes the City of Key West to adopt a local communication services tax at a rate of up to 5.10%. This maximum rate does not include the add-on of up to .12% for municipalities which choose not to levy permit fees; and

WHEREAS, The City of Key West revised section 66-1 of its code of ordinances to specify an increase in its local communication services tax rate from 5.0% to 5.22% pursuant to Section 202.19, Florida Statutes;

WHEREAS, the Department of Revenue has advised they require specific language indicting .12% of the 5.22% is imposed pursuant to Florida Statute 337.401(3)(c) and (j).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KEY WEST FLORIDA, that:

SECTION 1. Adoption of Local Communications Services Tax Rate.

The local communications services tax rate adopted by ordinance section 66-1, for the City of Key West was 5.0%, which is less than the maximum rate of 5.10% for municipalities that have not chosen to levy permit fees as established in Section 202.19(2)(a), Florida Statutes. The local communications services tax rate for the City of Key West was increased by revision to ordinance 66-1 on August 19, 2008 to 5.22%. This rate is to be effective January 1, 2009

SECTION 2. Adjustment of Tax Rate for Permit Fees.

Section 66-1 of the code of ordinances is hereby amended as follows:

Sec. 66-1. Communications services tax.

~~The communications services tax rate for the city of Key West is hereby established at 5.22 percent.~~

The City of Key West elected not to require and collect permits fees from any provider of communications services that uses or occupies municipal roads or rights-of-way for the provision of communications services, as provided in Section 337.401(3)(c) and (j), Florida Statutes.

It is the intent of the City of Key West to increase its local communications services tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to .12% effective January 1, 2009 to replace revenue the City of Key West would otherwise receive from permit fees as authorized by Section 337.401(3)(c) and (j), Florida Statutes. In the aggregate, the new combined Local Communication Services Tax Rate for the City of Key West will be 5.22% effective January 1, 2009.

SECTION 3. Notice to the Department of Revenue.

The City of Key West directs that notice of the increased Local Communication Services Tax Rate be provided to the Florida Department of Revenue by as provided by law, along with all require forms and a copy of this ordinance.

SECTION 4. 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 5. Effective Date.

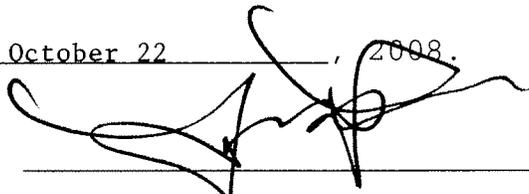
This Ordinance shall take effect immediately upon its passage by the City of Key West. The imposition and collection of the new combined Local Communications Services Tax Rate shall commence effective January 1, 2009

Read and passed on first reading at a regular meeting held this 7th day of October, 2008.

Read and passed on final reading at a regular meeting held this 21st day of October, 2008.

Authenticated by the presiding officer and Clerk of the Commission on 22nd day of October, 2008.

Filed with the Clerk October 22, 2008.



MORGAN MCPHERSON, MAYOR

ATTEST:



CHERYL SMITH, CITY CLERK