

ORDINANCE NO. 2003- 02

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, IMPLEMENTING THE LOCAL COMMUNICATIONS SERVICES TAX AUTHORIZED BY FLORIDA STATUTE SECTION 202.19, ET. SEQ.; PROVIDING FOR INTENT; PROVIDING FOR THE IMPOSITION OF A LOCAL COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, during the 2000 Regular Session, the Florida Legislature passed the “Communications Services Tax Simplification Law”, creating Chapter 202, Florida Statutes (2000); and

WHEREAS, section 202.19 (2) Florida Statutes (2001), states municipalities may impose a local communications services tax at a rate of up to 5.1% for municipalities that have not chosen to levy permit fees, and at a rate of up to 4.98% for municipalities that have chosen to levy permit fees. These maximum rates do not include the add-ons of up to 0.12% authorized pursuant to section 337.401, Florida Statutes, for municipalities that choose not to levy permit fees, nor do the rates supersede conversion or emergency rates authorized by section 202.20, Florida Statutes, which may be in excess of these maximum rates; and

WHEREAS, section 202.20(1)(a), Florida Statutes (2001), sets the local communications services tax conversion rates for the period of October 1, 2001, through September 30, 2002. The conversion rates take effect without any action required by the local government; and

WHEREAS, section 202.20(1)(b), Florida Statutes (2001), sets the local communications services tax conversion rates beginning October 1, 2002. The conversion rates take effect without any action required by the local government; and

WHEREAS, pursuant to the Communications Tax Law, a municipality that has an initial Conversion rate below the Maximum rate is authorized to adjust its Conversion rate upward to the maximum rate as set forth in section 202.19(2)(a), Florida Statutes (2002); and

WHEREAS, the City of Miami Gardens, a newly incorporated municipality, wishes to impose the communications services tax authorized by Section 202.19, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. Intent. It is the intent of the City Council of the City of Miami Gardens to impose a local communications services tax rate in accordance with the Communications Services Tax Law. Under the Communications Services Tax Law, a municipality has the authority to levy a communications services tax on communications service providers at a rate of 5.1 percent for

municipalities that choose not levy permit fees. It is further the intent of the City of Miami Gardens to impose a communications services tax at a rate of 5.1 upon the adoption of this Ordinance.

Section 2. Increased Local Communications Services Tax Rate. A local communications services tax rate has not been established by the Department of Revenue for the City of Miami Gardens. As such, for the period beginning September 1, 2003, and continuing thereafter, the City of Miami Gardens invokes its authority under the Communications Tax Law to impose a tax rate of 5.1 percent as set forth in section 202.19(2), Florida Statutes.

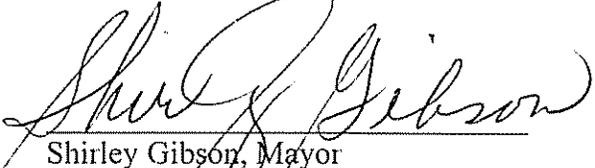
Section 3. Notice to the Florida Department of Revenue. The City Council of the City of Miami Gardens directs that notice of the local communications services tax rate be provided to the Florida Department of Revenue certified mail postmarked on or before September 1, 2003. By virtue of enactment of this Ordinance, the City hereby notifies the Department of Revenue of its intent to impose a communications services tax rate of 5.1 percent.

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, 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 become effective ten (10) days after adoption on second reading.

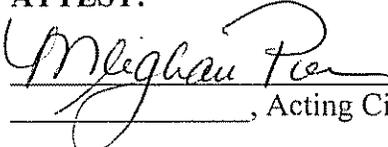
PASSED AND ADOPTED on first reading the 7 day of August, 2003

PASSED AND ADOPTED on second reading this 20 day of August, 2003.



Shirley Gibson, Mayor

ATTEST:



, Acting City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**



Hans Ottinot, Interim City Attorney

Motion on second reading by: Councilmember Watson

Second on second reading by: Councilmember Braynon

VOTE:

Mayor Shirley Gibson	<u> x </u> (Yes)	_____ (No)
Vice Mayor Aaron Campbell	<u> x </u> (Yes)	_____ (No)
Councilman Melvin Bratton	<u> x </u> (Yes)	_____ (No)
Councilman Oscar Braynon II	<u> x </u> (Yes)	_____ (No)
Councilwoman Audrey King	<u> x </u> (Yes)	_____ (No)
Councilwoman Sharon Pritchett	<u> x </u> (Yes)	_____ (No)
Councilwoman Barbara Watson	<u> x </u> (Yes)	_____ (No)