

**AGREEMENT FOR THE SHARING OF INFORMATION
FOR LEVEL 2 PARTICIPANTS OF THE
REGISTRATION INFORMATION SHARING AND EXCHANGE PROGRAM**

1. The Florida Department of Revenue ("the Department"), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and the Nassau County ("Government Entity"), hereby enter into this agreement for the sharing of certain information as prescribed in s. 213.0535, Florida Statutes, for Level Two participants of the RISE program. This agreement shall be effective for three (3) years from the date of its execution by the Executive Director of the Department.
2. As stated in s. 213.0535(5), F.S., when in receipt of information shared pursuant to this agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S. and Rule Chapter. 12-22, Florida Administrative Code. The Government Entity shall be subject to the same penalties for violation of these requirements as provided in s. 213.053(2), F.S. The Clerk of the Court (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department of Revenue.
3. The manager of the Department of Revenue Service Center serving the Government Entity, or the manager's delegate, shall be the point of contact for receiving confidential tax information requests pursuant to this agreement.
4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department of Revenue:
 - A. Information received shall be used only for administering or enforcing tax or licensing provisions of the following laws: Chapter 212, F.S., sales & use tax; s. 125.0104, F.S., tourist development tax; s. 125.0108, F.S., tourist impact tax; chapter 205, F.S., local occupational license taxes; s. 212.0305, F.S., convention development taxes; chapter 509, F.S., public lodging and food service establishment licenses; and/or chapter 561, F.S., beverage law licenses.
 - B. When not being used, the information must be kept under lock and key or other secure manner.
 - C. The Department of Revenue recommends the information be destroyed by shredding, incineration, or other appropriate means when no longer needed.
 - D. Only authorized employees of the Government Entity with an official use for the information as stated in "A" above, shall be allowed access to the information. Information shall be furnished directly to the Government Entity by the Department; a certified public accountant hired pursuant to ss. 125.0104 or 212.0305, F.S., by the Government Entity may obtain access to the information from the Government Entity, not from the Department. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of s. 213.053(2), F.S., as amended, and Rule Chapter 12-22, F.A.C., related to the use of any state tax information received pursuant to this agreement.

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- E. The RISE participant must supply a list of authorized employees as stated in "D" above to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.
 - F. Each authorized employee as stated in "D" above is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Rule Chapter 12-22, F.A.C., attached as "Attachment 'C'". Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity; in each instance all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of hire date or change of employment status.
 - G. In the event that an authorized employee leaves employment, or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee's termination or change of employment status.
 - H. The Government Entity must notify the RISE Coordinator in each instance when it contracts with a certified public accountant pursuant to ss. 125.0104 or 212.0305, F.S. Such notification shall include the name and address of the certified public accountant, date of the contract and extent of service to be provided. Every contract between a Government Entity and a certified public accountant pursuant to ss. 125.0104 or 212.0305, F.S., must contain a provision which informs that the certified public accountant is subject to the confidentiality requirements of s. 213.053, F.S., and Rule Chapter 12-22, F.A.C.
 - I. The Government Entity is required to keep and maintain records regarding any state tax information furnished to any certified public accountant as stated in "I" above.
5. The Department of Revenue may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this agreement and prevent any unauthorized disclosures of that information.
 6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.
 7. Information sharing frequency shall be either ____ monthly or X quarterly.
 8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this agreement within 20 days of the end of that month or quarter:

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- A. Registrant's, licensee's or taxpayer's name (business and owner);
 - B. Mailing address (including zip code);
 - C. Business location address (including zip code);
 - D. Telephone number (business and owner);
 - E. Federal employer identification number or social security number;
 - F. Business type code (SIC code);
 - G. County code (as provided by the Department of Revenue);
 - H. City code (as provided by the Department of Revenue);
 - I. Applicable state or local license or registration number, and any other unique identifying number;
 - J. Business opening date;
 - K. Indication if new or re-issuance (not renewals or address changes); and,
 - L. Registration cancellations of sales & use tax, tourist development tax, and/or convention development tax dealers engaging in transient rentals.
9. Unless otherwise specified in Attachment "A" to this agreement, information specified in paragraph "8" of this agreement shall be provided by computer processable medium in the format provided in Attachment "B" to this agreement.
10. At least quarterly, notification of audit assessments of transient rental facilities for sales and use tax, tourist development tax, and/or convention development tax within the taxing jurisdiction of the Government Entity will be exchanged by the parties to this agreement.
11. Information related to the audit assessments or the tax payment history of specified dealers may be exchanged upon request by authorized employees of either party to this agreement. Requests for tax payment history information in the possession of the Department of Revenue shall be made by an authorized employee pursuant to paragraph "3.F." of this agreement, in writing, to the manager of the Department of Revenue Service Center serving the Government Entity.
12. No information received by the Department of Revenue from the Internal Revenue Service shall be disclosed under this agreement.

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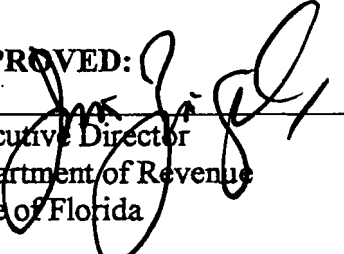
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13. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with s. 213.0535, F.S., and this agreement, the Department of Revenue is authorized to suspend the routine providing of tax information to the Government Entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

APPROVED:


Executive Director
Department of Revenue
State of Florida

Signed at Tallahassee, Florida,
this ___ day of _____, 20__.


Title: Clerk of the Circuit Court
Office: Clerk of the Circuit Court

(Government Entity)

Signed at Nassau County, Florida,
this 19th day of Nov., 2001.

ATTACHMENT A

Name of Local Government: Nassau County

Responsible Party: Name Ted Selby
Title Financial Services
Address P.O. Box 4000
Fernandina Beach, FL 32034-4000
Phone (904)-321-5726

Data Processing Contact: Name Joe Blanchard
Phone: (904)-321-5920

Information sharing frequency (select one): Monthly Quarterly

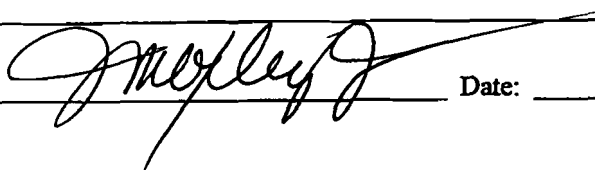
Type of Computer System: Windows

Method of Data Transmission:

- 1. 9-track cartridge
- 2. 3 1/2" Diskette
- 3. CD ROM
- * 4. Other

*** NOTE: Prior approval must be obtained in writing from the Department of Revenue for use of noncomputer-processable medium. Application should be made to: Gerald Johnson, Director, Information Systems and Services Program, Room 113 Carlton Building, Tallahassee, FL 32399-0100**

Defined area and/or boundaries for data: List all applicable zip code(s), and/or county code(s).
32034, and 32035

Authorized signature:  Date: November 19, 2001

RISE ATTACHMENT B

1. Labeling:

- A. External Requirements:
1. Name and address of sender
 2. Recording density
 3. Registration applicable period
 4. Run period: Monthly, Quarterly, Special (On-Request)

2. Data Record Explanation:

- A. Registration Record - information related to new registrations. Fixed length of 512 bytes.

3. General Information:

- A. All numeric fields are in unpacked format, preceded with zeroes, right justified and zero-filled when not used.
- B. All alphanumeric fields are to be left justified and space-filled when not used.
- C. The attached Magnetic Media Transmittal should be completed and returned with the tape or diskette.
- D. It will be the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless otherwise requested in writing.
- E. Magnetic media will have a blocking factor of 33.

4. Magnetic Tape/Diskette File Description:


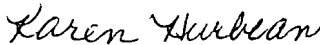
<u>Position</u>	<u>Field</u>	<u>Length</u>
1 - 40	Registrant Name	A40
41 - 80	Registrant Address	A40
81 - 106	Registrant City	A26
107 - 107	Filler	A1
108 - 109	Registrant State	A2
110 - 111	Filler	A2
112 - 120	Registrant Zip Code	N9
121 - 130	Registrant Phone #	N10
131 - 170	Business Location Name	A40
171 - 210	Business Location Address	A40
211 - 236	Business Location City	A26
237 - 237	Filler	A1
238 - 239	Business Location State	A2
240 - 241	Filler	A2
242 - 250	Business Location Zip Code	N9
251 - 260	Business Location Phone #	N10
261 - 269	Federal Employer Identification or Social Security#	N9
270 - 270	FEI - SSN Indicator	N1
	1 = Federal Employer Identification	
	2 = Social Security Number	
271 - 274	SIC Code	N4
275 - 276	County Code (By Department Standard)	N2
277 - 278	City Code (By Department Standard)	N2
279 - 280	Kind Code (By Department Standard)	N2
281 - 292	Sales Tax Registration #	N12
293 - 300	Business Open Date (CCYYMMDD Format)	N8
301 - 301	Filler	A1
302 - 401	Local Registration Numbers	A100
	This is a free-formatted field to be used to provide registration number and individual business codes separated by commas with format provided by local government to DOR.	
402 - 512	Filler	A111

ATTACHMENT C

**2000 DISCLOSURE AUTHORIZATION LIST FOR EMPLOYEES
OF THE REVENUE INFORMATION SHARING EXCHANGE
PROGRAM ("RISE") PARTICIPANT**

Nassau County (RISE PARTICIPANT)

AS AN AUTHORIZED EMPLOYEE OF THE RISE PARTICIPANT, I HEREBY CERTIFY THAT I AM FAMILIAR WITH THE CONFIDENTIALITY REQUIREMENTS OF SECTION 213.053, FLORIDA STATUTES, AND AWARE OF THE CRIMINAL PENALTIES FOR THE UNAUTHORIZED DISCLOSURE OF STATE TAX INFORMATION PUNISHABLE AS STATED IN SECTION 775.082 AND 775.083, FLORIDA STATUTES. I UNDERSTAND THAT STATE TAX INFORMATION RECEIVED FROM THE DEPARTMENT OF REVENUE MAY BE USED FOR OFFICIAL TAX ADMINISTRATION PURPOSES ONLY.

NAME (PRINT OR TYPE)	OFFICIAL TITLE	SIGNATURE	DATE
Ted Selby	Financial Services		10/31/01
Karen Hurbean	Financial Services		10/31/01

(Attach additional sheets if necessary)

ATTACHMENT C

2000 REVENUE INFORMATION SHARING EXCHANGE ("RISE")
PROGRAM PARTICIPANT CERTIFICATION FOR ACCESS TO
CONFIDENTIAL STATE TAX INFORMATION

I HEREBY CERTIFY THAT I HAVE READ AND UNDERSTAND THE FOLLOWING:

1. SECTION 213.053, FLORIDA STATUTES, MAKES STATE TAX INFORMATION IN THE POSSESSION OF THE DEPARTMENT OF REVENUE CONFIDENTIAL EXCEPT FOR OFFICIAL TAX ADMINISTRATION PURPOSES.
2. VIOLATION OF CONFIDENTIALITY REQUIREMENTS FOUND IN SECTION 213.053(2), FLORIDA STATUTES, IS A MISDEMEANOR OF THE FIRST DEGREE, PUNISHABLE, AS STATED IN SECTIONS 775.082 AND 775.083, FLORIDA STATUTES.
3. WHEN IN RECEIPT OF STATE TAX INFORMATION FROM THE DEPARTMENT OF REVENUE, RISE PARTICIPANTS AND THEIR AUTHORIZED EMPLOYEES, AND CERTIFIED PUBLIC ACCOUNTANTS CONTRACTED PURSUANT TO SECTIONS 125.0104 AND 212.0305, FLORIDA STATUTES, ARE SUBJECT TO THE SAME REQUIREMENTS OF CONFIDENTIALITY AND THE SAME PENALTIES FOR VIOLATION OF THOSE REQUIREMENTS AS THE DEPARTMENT OF REVENUE.
4. NO FEDERAL TAX INFORMATION WILL BE MADE AVAILABLE.
5. CONFIDENTIAL STATE TAX INFORMATION MUST BE KEPT UNDER LOCK AND KEY WHEN NOT BEING USED.
6. STATE TAX INFORMATION MAY BE USED FOR OFFICIAL TAX ADMINISTRATION PURPOSES ONLY.
7. WHEN NO LONGER NEEDED, THIS INFORMATION WILL BE RETURNED TO THE DEPARTMENT, OR DESTROYED BY SHREDDING OR INCINERATION.
8. ONLY AUTHORIZED EMPLOYEES OF THE RISE PARTICIPANT LISTED ON THE ATTACHED SHEET, OR ANY CERTIFIED PUBLIC ACCOUNTANT CONTRACTED PURSUANT TO SECTIONS 125.0104 OR 212.0305, FLORIDA STATUTES, WITH AN OFFICIAL NEED AND USE, WILL BE ALLOWED TO REQUEST, RECEIVE, AND REVIEW STATE TAX INFORMATION.

J. M. "Chip" Oxley, Jr., Clerk of the Circuit Court

(NAME & TITLE)

RISE PARTICIPANT

November 19, 2001

(DATE)

(SIGNATURE)

AS REQUIRED BY RULE 12-22.004(3)(b)7, FLORIDA ADMINISTRATIVE CODE, THE FOLLOWING EMPLOYEE IS ASSIGNED THE DUTY OF COMPLIANCE WITH REQUIREMENTS OF RULE 12-22.004(3)(b), FLORIDA ADMINISTRATIVE CODE.

Ted Selby

(NAME)

Financial Services

(TITLE)