

RESOLUTION 89 - 39

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, REQUESTING THE STATE OF FLORIDA DEPARTMENT OF REVENUE TO DISCLOSE CERTAIN INFORMATION RELATING TO THE LOCAL OPTION TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 213.053(9), FLORIDA STATUTES; AND PROVIDING CERTAIN ASSURANCES TO THE DEPARTMENT OF REVENUE REGARDING CONFIDENTIALITY.

WHEREAS, Nassau County, Florida, (hereinafter referred to as "County"), is a political subdivision of the State of Florida; and

WHEREAS, Section 213.53(9), Florida Statutes, provides that the Department of Revenue, (hereinafter referred to as "Department"), shall, subject to receipt of an authenticated copy of a resolution adopted by the governing body, disclose to the governing body of the County levying a local option tax which the Department is responsible for administering, the names and addresses of the taxpayers who reside within the taxing boundaries of such County; and

WHEREAS, Section 213.53(9), Florida Statutes, also provides that the governing body, its officers and employees, are subject to the same penalties for violating confidentiality as the Department and its employees; and

WHEREAS, Section 213.53(9), Florida Statutes, further provides that the Resolution requesting such information shall provide assurances that the governing body, its officers and employees, are aware of the requirements and penalties for violating confidentiality, and shall describe the measures that will be put into effect by the governing body to assure the requisite confidentiality; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, (hereinafter referred to as "Board"), the governing body of the County, is interested in having the Department provide a

list of the names and addresses of those taxpayers who reside within Nassau County, Florida, and make contribution to the tourist development tax imposed pursuant to Section 213.53(9), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED this 11th day of April, 1989, by the Board of County Commissioners of Nassau County, Florida:

Section 1. The Board intends to hereby assure the Department that the Board, its officers and employees (as described hereinafter) are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and of the penalties for their violation as set forth in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes. Said sections of the Florida Statutes provide, among other things, that the person or persons who violate the confidentiality requirements of Section 213.053(2), Florida Statutes, is/are guilty of a misdemeanor of the first degree and may be punished by a term of imprisonment not exceeding one year or a fine of up to \$1,000 for a first time offense.

Section 2. The Board hereby declares that the information received from the Department shall only be viewed by the following County officers, employees and advisory board members: the Clerk of the Court, the Clerk's Administrative Assistant, the Tax Collector, the Tax Collector's designated assistant, the County Attorney, the Clerk's Director of Finance, the Chairman of the Tourist Development Council.

Section 3. The Board hereby declares that the following procedure shall be followed by all persons listed in Section 2 herein who receive the information from the Department. The procedures are as follows:

(a) the person receiving such information shall use such information only for official purposes;

(b) the person receiving such information shall not divulge such information;

(c) the person receiving such information shall either keep the information under lock and key or burn or shred such information;

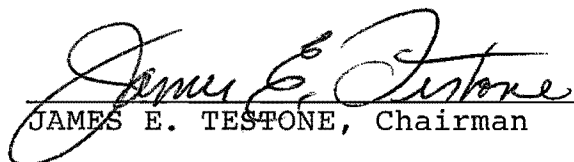
(d) the person listed in Section 2 shall acknowledge in writing that they are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and the penalties for their violation as provided in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes; and

(e) the Director of the Division of Revenue Collection for the County is instructed to inspect to make sure the procedures set forth herein are adhered to.

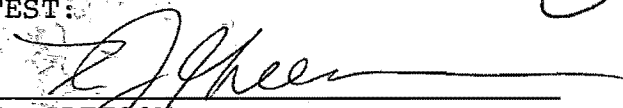
Section 4. The Board hereby requests the Department to provide a list of the names and addresses of the taxpayers who reside within Nassau County, Florida, and who contribute to the tourist development tax imposed pursuant to Section 125.0104, Florida Statutes. Said request is made in accordance with, and pursuant to the provisions of Section 213.053(9), Florida Statutes.

Section 5. County hereby directs that a confidential copy of this Resolution be forwarded to the Department of Revenue of the State of Florida.

Accepted this 11th day of April, 1989.


 JAMES E. TESTONE, Chairman

ATTEST:


 T.J. GREASON
 Its: Ex-Officio Clerk