

RESOLUTION 2001 - 105

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, ELECTING TO INCREASE THE LOCAL COMMUNICATIONS SERVICES TAX CONVERSION RATE TO MINIMIZE FISCAL IMPACT TO THE COUNTY DUE TO PASSAGE OF COMMUNICATIONS SERVICES TAX SIMPLIFICATION LAW; ELECTING TO INCREASE THE TOTAL RATE FOR THE LOCAL COMMUNICATIONS SERVICES TAX BY 0.24 PERCENT IN LIEU OF IMPOSING PERMIT FEES ON COMMUNICATIONS SERVICE PROVIDERS DESIRING TO OCCUPY COUNTY RIGHT-OF-WAY; DIRECTING THE CLERK TO TRANSMIT THIS RESOLUTION TO THE STATE OF FLORIDA, DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 2000-260, Laws of Florida, as amended by Chapter 2001-140, Laws of Florida, hereinafter referred to as the "Communications Services Tax Simplification Law", restructures and consolidates all taxes imposed upon communications services; and

WHEREAS, as allowed by the Communications Services Tax Simplification Law, the Board of County Commissioners desires to adopt a rate for the local communications services tax ("CST") to be distributed to Nassau County from the State of Florida, Department of Revenue, in order to minimize the fiscal impact to the County due to the passage of this State law; and

WHEREAS, the Communications Services Tax Simplification Law requires local governments to inform the State of Florida, Department of Revenue, of its adoption of

a CST rate by certified mail no later than July 16, 2001, for it to take effect on October 1, 2001; and

WHEREAS, the Communications Services Tax Simplification Law requires local governments to elect either to increase the total rate for the local CST for the permit fee Add-on of 0.24 percent, or to impose a permit fee which cannot exceed \$100.00 per permit application; and

WHEREAS, the Communications Services Tax Simplification Law requires local governments to inform the State of Florida, Department of Revenue, of this election by certified mail no later than July 16, 2001.

NOW, THEREFORE, BE IT RESOLVED this 13th day of July, 2001, by the Board of County Commissioners of Nassau County, Florida, that:

1. The Recitals set forth above are true and correct, and form a part of this Resolution.

2. Pursuant to Florida Statutes, Section 202.20, as amended by Chapter 2001-140, Laws of Florida, the Board of County Commissioners of Nassau County, Florida, hereby elects to adopt a 1.7 percent rate as the County's local CST for the period of October 1, 2001, through September 30, 2002.

3. Pursuant to Florida Statutes, Section 202.20, as amended by Chapter 2001-140, Laws of Florida, the Board of

County Commissioners of Nassau County, Florida, hereby further elects to establish the County's annualized CST rate at 1.6 percent beginning October 1, 2002.

4. The rates set forth in Paragraphs 2 and 3 do not include the 0.24 permit fee Add-on allowed by Florida Statutes, Section 337.401, and established in Paragraph 5 of this Resolution.

5. Pursuant to Florida Statutes, Section 337.401, the Board of County Commissioners of Nassau County, Florida, hereby elects to increase the total rate for the local CST by 0.24 percent in lieu of imposing permit fees on communications service providers desiring to occupy County rights-of-way.

6. In the aggregate, the first year CST rate is 1.94 percent, to be effective October 1, 2001, through September 30, 2002. In the aggregate, the annualized CST rate is 1.84 percent to be effective October 1, 2002, and thereafter, unless changed by action of the Board of County Commissioners.

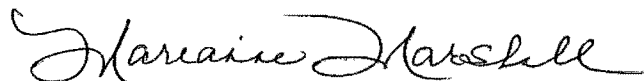
7. The Clerk to the Board of County Commissioners is hereby directed to transmit a true and correct copy of this Resolution to the State of Florida, Department of Revenue, by certified mail no later than July 16, 2001. The address is Communications Services Tax, Florida Department of

Revenue, Post Office Box 6609, Tallahassee, FL 32399-6000.
The Clerk is also directed to inform the Department that
for questions about the County's local CST, it may contract
the County Coordinator, Walt Gossett, at 904/321-5782, Post
Office Box 1010, Fernandina Beach, FL 32035-1010.

8. If any section, subsection, sentence, clause, or
provision of this Resolution is held unconstitutional,
inoperative, or void by a court of competent jurisdiction,
such holding shall not affect the remainder of this
Resolution.

9. The provisions of this Resolution shall become
effective upon approval by the Board of County
Commissioners.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



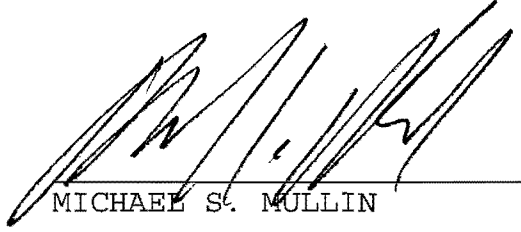
MARIANNE MARSHALL
Its: Chairman

ATTEST:



J. M. "CHIP" OXLEY, JR.
Its: Ex-officio Clerk

Approved as to form by the
Nassau County Attorney



MICHAEL S. MULLIN

h/anne/res/communications-services-tax