RESOLUTION NO. 2011- 129

A RESOLUTION OF SUPPORT OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, REGARDING ACTION BY FLORIDA'S GOVERNOR AND STATE LEGISLATURE TO END THE INTERNET SALES TAX LOOPHOLE

WHEREAS, Florida's economy continues to struggle; and

WHEREAS, Florida's small businesses form the backbone of our economy; and

WHEREAS, unlike Florida's small businesses, internet-only retailers are not required to collect sales tax; and

WHEREAS, this unjustly and unfairly places the burden of reporting and remitting sales taxes on Florida consumers; and

WHEREAS, this tax loophole unfairly exposes consumers to unexpected potential tax liability; and

WHEREAS, this tax loophole effectively prohibits small businesses from competing on a level playing field against internet-only retailers, which thereby enjoy special tax privileges; and

WHEREAS, it is unfair to extend special tax privileges to internet-only retailers at the expense of small businesses; and

WHEREAS, a sale is a sale, whether it is made online or on Main Street; and

WHEREAS, the Governor and the State Legislature have the power to close this internet sales tax loophole.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, that:

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The Board of County Commissioners supports efforts to close the internet sales tax loophole and opposes this special tax treatment for internet-only retailers, which unfairly penalizes Florida-based small businesses.

DULY ADOPTED this 8th day of August, 2011.

BOARD OF COUNTY COMMISSIONERS NASSAU COUNTY, FLORIDA

WALTER J. BOATRIGHT

Its: Chairman

ATTEST AS TO CHAIRMAN'S SIGNATURE:

JOHN A. CRAWFORD ts: Ex-Officio Cerk

pproved as to form by the Nassay County Attorney:

DAVIDONTALLMAN