

RESOLUTION 86-47

A RESOLUTION OPPOSING THE REMOVAL OF THE SALES
TAX EXEMPTION ON LOCAL GOVERNMENTS.

WHEREAS, the exemption from the taxes for counties is a logical extension of the historical basis for the establishment of political subdivisions of the State; and

WHEREAS, Section 212.08(6), Florida Statutes, presently exempts counties from sales and use taxes; and

WHEREAS, such exemptions were founded upon sound state policy at the time of enactment of sales tax in Florida; and

WHEREAS, Senator Crawford has prefiled Senate Bill 46 containing a provision to repeal the sales tax exemption to become effective in 1988; and

WHEREAS, such removal of the exemption would have the effect of requiring local ad valorem taxes to be raised to support state government; and

WHEREAS, the removal of such an exemption is inconsistent with the philosophy of the Florida Constitution on taxation, and may be contrary to Article VII of the Constitution, which mandates that no ad-valorem taxes be levied for state purposes;

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

(1) The Governor and the Florida Legislature is petitioned to take note of the proposed legislation and its impact on local governments.

(2) The Florida Legislature is requested to defeat senate Bill 46 and any other legislation that has as its purpose the removal of the sales tax exemption on local governments.

BE IT FURTHER RESOLVED that copies of this Resolution be

forwarded to the Governor, the Speaker of the House, the President of the Senate, the Nassau County Legislative Delegation, the Chairman of the House and Senate Committees with jurisdiction over taxation, and the Boards of County Commissioners of the counties in Florida.

ADOPTED this 20th day of May, 1986.

BOARD OF COUNTY COMMISSIONERS
OF NASSAU COUNTY, FLORIDA

By: *James E. Testone*
JAMES E. TESTONE
Its: Chairman

ATTEST: _____
T.J. GREESON
Its: Ex-officio Clerk