

**TOWN OF LOXAHATCHEE GROVES**

**ORDINANCE NO. 2007-04**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ADOPTING A NEW LOCAL COMMUNICATION SERVICES TAX RATE; PROVIDING FOR THE ADOPTION OF A NEW LOCAL COMMUNICATION SERVICES TAX RATE; PROVIDING FOR ADJUSTMENT OF TAX RATE FOR PERMIT FEES; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, during the 2000 Regular Session, the Florida Legislature passed the "Communication Services Tax Simplification Law", creating Chapter 202, Florida Statutes; and

**WHEREAS**, Section 202.19, Florida Statutes, authorizes the Town of Loxahatchee Groves to adopt a local communication services tax at a rate of up to 5.10%. This maximum rate does not include the add-on of up to 0.12% for municipalities which choose not to levy permit fees; and

**WHEREAS**, The Town of Loxahatchee Groves is a newly incorporated municipality and has not adopted a local communications services tax rate pursuant to 202.19, Florida Statutes; and

**WHEREAS**, The Town of Loxahatchee Groves desires to establish a local communications services tax rate pursuant to Section 202.19, Florida Statutes.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AS FOLLOWS:**

**Section 1. Adoption of Local Communications Services Tax Rate.**

There is no local communications services tax conversion rate established under Section 202.20(1)(b), Florida Statutes for the Town of Loxahatchee Groves ("Town"). Therefore, the Town seeks to adopt the local communications services tax rate pursuant to Section 202.19(2)(a), Florida Statutes. The Town of Loxahatchee Groves hereby adopts a Local Communications Services Tax Rate

of 5.10%, which is the maximum rate for municipalities that choose not to levy permit fees. This rate shall be effective January 1, 2008.

**Section 2.**     Adjustment of Tax Rate for Permit Fees.

The Town of Loxahatchee Groves elects not to require and collect permits fees from any provider of communications services that uses or occupies municipal roads or rights-of-way for the provision of communications services, as provided in Section 337.401(3)(c) and (j), Florida Statutes.

It is the intent of the Town of Loxahatchee Groves to increase its local communications services tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to 0.12% effective January 1, 2008 to replace revenue the Town would otherwise receive from permit fees as authorized by Section 337.401(3)(c) and (j), Florida Statutes. In the aggregate, the new combined Local Communication Services Tax Rate for the Town of Loxahatchee Groves will be 5.22% ( $5.10\% + 0.12\% = 5.22\%$ ), effective January 1, 2008.

**Section 3.**     Notice to the Department of Revenue.

The Town of Loxahatchee Groves directs that notice of adopted Local Communication Services Tax Rate be provided to the Florida Department of Revenue by September 1, 2006. Form DR-700021, and a copy of this ordinance must be submitted with the notification.

**Section 4.**     Severability.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Section 5.**     Effective Date.

This Ordinance shall take effect immediately upon passage. The imposition and collection of the new combined Local Communications Services Tax Rate shall commence effective January 1, 2008.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ON FIRST READING, THIS 17<sup>th</sup> DAY OF JULY, 2007.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN LOXAHATCHEE GROVES, ON SECOND READING AND PUBLIC HEARING, THIS 7<sup>th</sup> DAY OF AUGUST, 2007.

David Browning  
DAVID BROWNING, MAYOR

ATTEST:

Matthew Lippman  
MATTHEW LIPPMAN, INTERIM TOWN CLERK

APPROVED AS TO FORM:

DATA  
OFFICE OF THE TOWN ATTORNEY

DNT:dnt

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