

ORDINANCE NO. 2017-3

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING A COMMUNICATIONS SERVICE TAX ON ALL COMMUNICATIONS SERVICES WITHIN THE CITY OF WESTLAKE, WHICH SHALL BECOME PART OF THE CODE OF ORDINANCES, ENTITLED "COMMUNICATIONS SERVICES TAX", PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 202, the legislature has adopted a simplified communications service tax procedure for all communications services; and

WHEREAS, the City of Westlake, as a newly incorporated municipality does not currently have a communications services tax in place, however, consistent with the provisions of Florida Statutes, Chapter 202, the City of Westlake desires to create, implement and levy a communications services tax on purchase of communications services in the City of Westlake; and

WHEREAS, in accordance with Florida Statutes, the City of Westlake hereby imposes and levies a local communications services tax as provided for in Section 202.19(2)(a), Florida Statutes, at the rate of 5.10%; and

WHEREAS, the City of Westlake elects not to charge permit fees authorized by Section 337.401(3)(c) and (j), of the Florida Statutes, the City desires to increase the communications services tax rate by an amount equal to (0.12%) to replace the revenue lost to the City for permit fees; and

WHEREAS, it is the intent of the City of Westlake to impose an aggregate local communications services tax rate in the amount of 5.22% (5.1% + 0.12% = 5.22%), effective January 1, 2018.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

Section 1. Communications Services Tax: The City of Westlake hereby adopts and levies a Communications Services Tax, as provided for in Florida Statutes, §202.19(2)(a), at the rate of 5.10%. The rate is to be effective January 1, 2018.

Section 2. Statutory Provision: In accordance with §337.401(3)(c) and (j), Florida Statutes, the City elects not to charge or collect engineering permit fees for the placement or maintenance of communications facilities in the public roads or rights-of-way of the City. As a result of this election, the City elects to increase the local communications services tax rate delineated in (1) and (2) above by twelve-hundredths percent (0.12%). Except as provided

herein, the City retains all existing authority to require and collect permit fees from users or occupants of municipal road and rights-of-way, and to set appropriate permit fee amounts. In the aggregate, the new combined Local Communications Service Tax Rate for the City of Westlake will be 5.22% effective January 1, 2018.

Section 3. Dealer Compliance: All dealers of communications services shall comply with the requirements for the collection and remittance of taxes on communications services imposed by Chapters 202 and 203, of the Florida Statutes, and as they may be amended from time to time.

Section 4. Notice to Department: The City Council hereby directs staff to provide notice to the Florida Department of Revenue of adoption by the City of Westlake of the local communications services tax rates and the City's election not to charge engineering permit fees for the placement and maintenance of communications facilities in the rights-of-way. Notice shall be sent via U.S. certified mail, return receipt requested, and shall be post marked on or before June 1, 2017. A certified copy of this ordinance and Form DR-700021 shall be submitted with the notification.

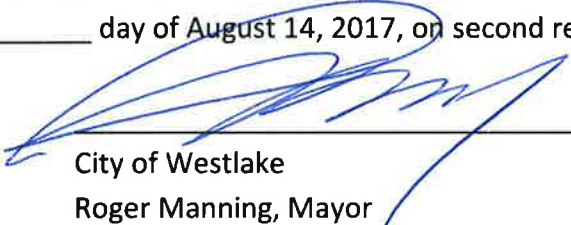
Section 5. Codification and Conflicts: The City Council specifically authorizes codification and incorporation of this ordinance into the Code of Ordinance for the City of Westlake. Should any ordinance be in conflict with the provisions contained herein, the same is hereby repealed by adoption of this ordinance.

Section 6: Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

Section 7. Effective Date: This ordinance shall be effective upon adoption on second reading. The imposition and collection of the new combined Local Communications Services Tax Rate shall commence effective January 1, 2018.

PASSED this _____ day of July 10, 2017, on first reading.

PASSED AND ADOPTED this _____ day of August 14, 2017, on second reading.



City of Westlake
Roger Manning, Mayor



Sandra Demarco, City Clerk



Pam E. Booker, City Attorney