

ORDINANCE NO. 2017-4

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ESTABLISHING A PUBLIC SERVICE TAX ON ALL SALES OF ELECTRICITY, METERED NATURAL GAS, LIQUEFIED PETROEUM GAS EITHER METERED OR BOTTLED GAS, MANUFACTURED GAS EITHER METERED OR BOTTLED AND WATER WITHIN THE CITY OF WESTLAKE, WHICH SHALL BECOME PART OF THE CODE OF ORDINANCES, ENTITLED "PUBLIC SERVICES TAX", PROVIDING FOR CODIFICATION, PROVIDING FOR A CONFLICTS CLAUSE, PROVIDING FOR SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statutes, Chapter 166, Section 166.231, the City of Westlake is authorized to levy and impose a Public Services Tax; and

WHEREAS, the City of Westlake, as a newly incorporated municipality does not currently have a public services tax in place, however, consistent with the provisions of Florida Statutes, Chapter 166, the City of Westlake desires to create, implement and levy a public services tax on purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services in the City of Westlake; and

WHEREAS, in accordance with Florida Statutes, the City of Westlake hereby imposes and levies a public services tax as provided for in Section 166.231, et seq., at the rate of 10.00%; and

WHEREAS, the City of Westlake elects to impose and levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services, within the jurisdictional limits of the City, in accordance with the Florida Statutes; and

WHEREAS, the City desires to increase the public services tax rate from zero percent to ten (10%) on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

WHEREAS, it is the intent of the City of Westlake to impose and levy a public services tax rate of ten (10%) percent on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services; and

WHEREAS, the sellers of the utility services listed herein are required to collect and remit payments to the City of Westlake, on a monthly basis, the tax collected during the previous month.

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

Section 1. Public Services Tax: The City of Westlake hereby adopts and levies a Public Services Tax, as provided for in Florida Statutes, §166.231, et. Seq., at the rate of 10.00% on the sale of electricity, metered natural gas, liquefied petroleum gas either metered or bottled,

manufactured gas either metered or bottled, and water services. The seller of the aforementioned services shall add the public services tax to the bill and remit payments to the City on a monthly basis.

Section 2. Collection and Remittance: It shall be the duty of every seller of electricity, metered natural gas, liquefied petroleum gas wither metered or bottled, manufactured gas either metered or bottled, and water services within the corporate limits of the City of Westlake to collect from the purchase thereof for the use of the City, the tax hereby levied at the time of collecting the selling price, and to report and pay over on or before the last day of each calendar month to the City of Westlake, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect for any utility service without at the same time collecting the tax hereby levied unless such seller shall elect to assumer and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting or such utility service where the seller has not elected to assume and pay such tax shall be liable to the City for the amount of such tax; provided, however, that the seller shall not be liable for the payment of tax upon uncollected bills.

Section 3. Exemptions: Purchases made by the United States Government, this state and all counties, school districts, and municipalities of the state exempted by law or court order are exempt from the tax authorized by this ordinance. Purchases by any recognized church in this state for use exclusively for church purposes is exempt from this tax.

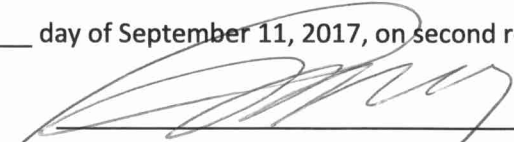
Section 4. Codification and Conflicts: The City Council specifically authorizes codification and incorporation of this ordinance into the Code of Ordinance for the City of Westlake. Should any ordinance be in conflict with the provisions contained herein, the same is hereby repealed by adoption of this ordinance.

Section 5: 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 6. Effective Date: This ordinance shall be effective on January 1, 2018.

PASSED this _____ day of August 14, 2017, on first reading.

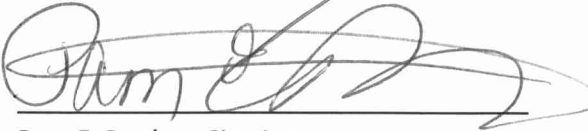
PASSED AND ADOPTED this _____ day of September 11, 2017, on second reading.



City of Westlake
Roger Manning, Mayor



Sandra DeMarco, City Clerk



Pam E. Booker, City Attorney