

CALHOUN COUNTY

ORDINANCE NO. 2008-02

AN ORDINANCE TO BE ENTITLED "SMALL COUNTY SALES SURTAX ORDINANCE", AUTHORIZING THE IMPOSITION OF A ONE CENT SURTAX ON CERTAIN RETAIL SALES, PURSUANT TO FLORIDA STATUTE SECTION 212.055(3) AND SECTION 212.054; PROVIDING THAT THE PROCEEDS SHALL BE USED FOR OPERATING PURPOSES OF THE COUNTY; PROVIDING FOR DURATION OF THE TAX; PROVIDING FOR SHARING WITH MUNICIPALITIES; PROVIDING FOR BEGINNING DATE OF IMPOSITION OF TAX; PROVIDING FOR RULES OF COLLECTION BY VENDORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE FOR THE ORDINANCE.

WHEREAS, the Board of County Commissioners of Calhoun County has determined that the financial condition of the County causes the need of additional sources of revenue for general operating or other public purposes; and

WHEREAS, the Legislature of the State of Florida has recognized the special needs of small counties in the State resulting from a low ad valorem tax base, by providing counties with populations of less than 50,000 persons with an option of imposing an optional sales tax of one (1) cent on specified retail sales to provide those counties with needed revenue for general operation of the counties; and

WHEREFORE, an extraordinary number of members of the Board of County Commissioners of Calhoun County, Florida are in favor of imposing a one (1) cent sales surtax;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF CALHOUN COUNTY, FLORIDA, that:

Section 1: A One (1) cent excise tax shall be imposed on all transactions occurring within Calhoun County, Florida, on all transactions which are subject to the state tax imposed on sales, use, rentals, admissions and other transactions as defined and limited by Florida Statute Section 212.054(2).

Section 2: A taxable transaction which is subject to this tax shall be deemed to have occurred when it meets the definition of a transaction as defined in Florida Statutes Section 212.054(3)0.

Section 3: The taxes received by Calhoun County, under the imposition of this ordinance shall be used for general operating purposes.

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Section 4: The State of Florida Department of Revenue shall be responsible for administration, collection and enforcement of this tax using the same procedures for administration, collection and enforcement of the general state sales tax set forth in Florida Statutes Chapter 212, except as provided by Section 212.054, and the rules and regulations of the Department of Revenue set forth in Chapter 12A of the Florida Administrative Code.

Section 5: The revenues collected pursuant to this ordinance shall be shared with the municipalities within Calhoun County as determined by the revenue sharing formula set forth in Florida Statutes Section 218.62.

Section 6: The excise tax imposed under this ordinance shall be in effect until repealed by an extraordinary vote of the Board of county Commissioners.

Section 7: The excise tax imposed under this ordinance shall take effect as of January 1, 2009.

Section 8: If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is held for any reason, to be unconstitutional, void or invalid, the validity of the remaining portion of the ordinance shall not be affected thereby.

Section 9: This ordinance shall become law upon passage as provided by law.

ADOPTED IN REGULAR SESSION, by the Board of County Commissioners in and for Calhoun County, Florida, this the 15th day of APRIL, 2008, by a vote of 5 to 0, after due notice and publication.

BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA

BY: Willie T. [Signature]
Chairman

ATTEST:

[Signature]
Ruth W. Attaway, Clerk