

ORDINANCE NO. 227

AN ORDINANCE OF THE CITY OF BONIFAY, FLORIDA, PURSUANT TO CHAPTER 166.041 (3) (b) OF THE FLORIDA STATE STATUTES. SUBSTITUTING A SEPARATE EFFECTIVE DATE FOR THE IMPOSITION AND COLLECTION OF TAXES FOR TELECOMMUNICATIONS AND LEVYING PUBLIC SERVICE TAX ON THE PURCHASE OF TELECOMMUNICATION SERVICES AND COMPETITIVE SERVICES, AS ALLOWABLE BY FLA. STATUTE, IMPLEMENTING FLORIDA STATUTE 166.231 (2) AND 166.231 (b); PROVIDING SEVERABILITY; CONFLICTS; AND EFFECTIVE DATE OF PASSAGE.

WHEREAS, it is necessary to raise additional revenues for the City to fund current operations and to meet the expanding needs of the municipality for City services;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bonifay, Florida:

SECTION 1. There is hereby imposed and levied by the City of Bonifay a tax on an expanded base which includes telephone service, intrastate toll telephone service, telegram or telegraph service, teletypewriter or computer exchange service and private communication service at a rate of seven percent (7%) of the total monthly charge for the service excluding pay telephones, access charges, and any customer access line charges paid to the local telephone company, monthly recurring customer service charges, (excluding variable usage charges) on cellular mobile telephone or telecommunication service, specialized mobile radio, and pagers and paging service, including, but not limited to "beepers" and any other form of mobile and portable one-way or two-way communication.

SECTION 2. It shall be the duty of the provider of telecommunication and/or related services within the corporate limits of the City of Bonifay, Florida, to collect from the purchaser for the use of said City, the tax hereby levied, at the time of collecting the selling price thereof charged for such services, and to report and pay over, on or before the last day of each calendar month, unto said City all such taxes levied and collected during the preceding month. It shall be unlawful for any seller to collect for any such service without at the time collecting the tax hereby levied, unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting for any such service, where the seller has not elected to assume and pay such tax; PROVIDED, however, that the seller shall not be liable for the payment of such tax upon uncollected bills. If the purchaser shall fail, neglect, or refuse to pay for any such service, including the tax hereby imposed, the seller shall have, and is hereby vested with the right, power and authority to immediately discontinue further service to such purchaser until the tax and the seller's bill is paid in full.

SECTION 3. Each and every provider of expanded telecommunication service and all other services competitive with those enumerated herein, shall keep complete records showing all sales in said City of such commodities or service, which records shall show the price charged upon each sale, the date thereof, and the day of payment, and said records shall be kept open for inspection by the duly authorized agents of said City during the business hours on all business days.

SECTION 4. All Federal, State, County and Municipal Governments and their commissions and agencies, and all public schools and church property used exclusively for church purposes shall be exempt from payment of taxes hereby imposed and levied. Any dispute relative to exemptions from payment of taxes will be resolved by the City.

SECTION 5. All revenues received, collected and derived from the tax imposed by this article shall be deposited in the general fund of the City.

SECTION 6. Any purchaser willfully violating or refusing to pay the tax hereby imposed, where the seller has not elected to assume and pay such tax, and any seller willfully violating the provisions hereof, shall, upon conviction, be guilty of a second degree misdemeanor and punished as provided in Florida Statute 775.15 (1985). Each day a violation exists, it shall constitute a separate offense, subject to prosecution by the City.

SECTION 7. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 8. If any section or portion of a section or subsection of this Ordinance proves to be invalid, unlawful or unconstitutional it shall not be held to invalidate or impair the validity, force or effect of any other section, portion of a section, subsection or part of this Ordinance.

SECTION 9. Upon its passage, this Ordinance shall become effective on the 8th Sept. 1986 and shall be applicable to bills for service rendered on or after October 1, 1986.

PASSED AND ADOPTED this 8th of September, 1986.

CITY OF BONIFAY, FLORIDA


MAYOR

ATTEST:


CITY CLERK