

ORDINANCE NO. 501

AN ORDINANCE OF THE TOWN OF INDIAN RIVER SHORES 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, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Indian River Shores is authorized by Section 202.19, Florida Statutes, to adopt a local communications services tax at a rate of up to 5.10%, which maximum rate does not include the add-on of up to .12% for municipalities which choose not to levy permit fees; and

WHEREAS, the Town of Indian River Shores desires to increase its local communications services tax to 5.22% from the current level, pursuant to Section 202.19, Florida Statutes; and

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WHEREAS, the Town of Indian River Shores desires to increase the communications services tax rate by an amount equal to .12% to replace revenue to the Town of Indian River Shores which it would otherwise receive from permit fees authorized by Section 337.401(3)(c) and (j), Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF INDIAN RIVER SHORES, FLORIDA, that:

Section 1. ADOPTION OF LOCAL COMMUNICATIONS SERVICES TAX RATE

The local communications services tax conversion rate established under Section 202.20(1)(b), Florida Statutes, for the Town of Indian River Shores is less than the maximum rate of 5.10% for municipalities that have not chosen to levy permit fees as established in Section 202.19(2)(a), Florida Statutes. The local communications services tax rate for the Town of Indian River Shores is hereby established at 5.10%. This rate is to be effective January 1, 2011.

Section 2. ADJUSTMENT OF TAX RATE FOR PERMIT FEES

The Town of Indian River Shores elected 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 Indian River Shores to increase its local communications services tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to .12% effective January 1, 2011, to replace revenue the Town of Indian River Shores would otherwise receive from permit fees as authorized by Section 337.401(3)(c) and (j), Florida Statutes. In the

* Scrivener's error 5.12 corrected to 5.22

