

1 VILLAGE OF ESTERO, FLORIDA

2  
3 ORDINANCE NO. 2015 - 07

4  
5 AN ORDINANCE OF THE VILLAGE OF ESTERO, FLORIDA,  
6 RELATING TO THE LOCAL COMMUNICATIONS SERVICES  
7 TAX; PROVIDING FOR THE LEVY OF THE LOCAL  
8 COMMUNICATIONS SERVICES TAX AND SPECIFYING A  
9 RATE; ELECTING TO ADJUST THE TAX RATE IN LIEU OF  
10 PERMIT FEES; PROVIDING FOR NOTICE TO THE  
11 DEPARTMENT OF REVENUE; PROVIDING FOR  
12 SEVERABILITY; PROVIDING AN EFFECTIVE DATE.  
13

14 WHEREAS, during the 2000 regular Session, the Florida Legislature passed the  
15 “Communication Services Tax Simplification Law”, creating Chapter 202, Florida Statutes, and  
16

17 WHEREAS, Section 202.19, Florida Statutes, authorizes the Village of Estero to adopt a  
18 local communications services tax at a rate of up to 5.10 percent. This maximum rate does not  
19 include the add-on of up to 0.12 percent for municipalities which choose not to levy permit fees;  
20 and  
21

22 WHEREAS, the Village of Estero is a newly incorporated municipality and therefore  
23 was not authorized to adopt a conversion rate in accordance with 202.20(1)(b), Florida Statutes.  
24

25 NOW, THEREFORE, be it ordained by the Village Council of the Village of Estero,  
26 Florida:  
27

28 SECTION ONE. Adoption of Local Communications Services Tax Rate  
29

30 There is no local communications services tax conversion rate established under Section  
31 202.20(1)(b), Florida Statutes for the Village of Estero. Therefore, the Village adopts the local  
32 communications services tax pursuant to 202.19(2)(a), Florida Statutes. The Village of Estero  
33 hereby imposes a local communications services tax at the rate of 3.49 percent.  
34

35 SECTION TWO. Adjustment of Tax Rate for Permit Fees  
36

37 a. The Village of Estero hereby elects not to require and collect permit fees from any  
38 provider of communications services that uses or occupies municipal roads or rights-of-way for  
39 the provision of communications services, as provided in Section 337.401(3)(c) and (j), Florida  
40 Statutes.  
41

42 b. The Village of Estero hereby elects to increase its local communications services  
43 tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to 0.12 percent to  
44 replace revenue the Village of Estero would otherwise receive from permit fees as authorized by  
45 Section 337.401(3)(c) and (j), Florida Statutes.

46 c. In the aggregate, the combined local communications services tax rate for the  
47 Village of Estero is 3.61 percent

48  
49 **SECTION THREE.** Notice to the Department of Revenue

50  
51 The Village of Estero directs the Village Manager to provide notice of the local  
52 communications services tax rate to the Florida Department of Revenue by September 1, 2015.  
53 The Department of Revenue Form DR-700021 and a copy of this Ordinance shall be submitted  
54 with the notification.

55  
56 **SECTION FOUR.** Severability

57  
58 The provisions of this Ordinance are declared to be severable and if any section,  
59 sentence, clause or phrase of this Ordinance shall, for any reason, be held to be invalid or  
60 unconstitutional, such decision shall not affect the validity of the remaining sections, sentences,  
61 clauses, and phrases of this Ordinance but shall remain in effect, it being the legislative intent  
62 that this Ordinance shall stand notwithstanding the invalidity of any part.

63  
64 **SECTION FIVE.** Effective Date

65  
66 This Ordinance shall take effect immediately upon its passage by the Village of Estero.  
67 The imposition and collection of the combined local communications services tax rate shall  
68 commence effective January 1, 2016.

69  
70 **ADOPTED BY THE VILLAGE COUNCIL** of the Village of Estero, Florida this 17<sup>th</sup>  
71 day of June, 2015.

72  
73 Attest:

**VILLAGE OF ESTERO, FLORIDA**

74  
75 By: Kathy Hall  
76 Kathy Hall, MMC  
77 Village Clerk

By: Nicholas Batos  
Nicholas Batos  
Mayor

78  
79 Reviewed for legal sufficiency:

80  
81 By: Burt Saunders  
82 Burt Saunders, Esq.  
83 Village Attorney

84	Vote:	AYE	NAY
85	Mayor Batos	<u>✓</u>	_____
86	Vice Mayor Levitan	<u>✓</u>	_____
87	Councilmember Boesch	<u>✓</u>	_____
88	Councilmember Brown	<u>✓</u>	_____
89	Councilmember Errington	<u>✓</u>	_____
90	Councilmember Ribble	<u>Excused</u>	_____
91	Councilmember Wilson	<u>✓</u>	_____