ORDINANCE NO. 89-28

AN ORDINANCE OF THE CITY OF HALLANDALE, FLORIDA, AMENDING ARTICLE IV, PUBLIC SERVICE TAX, OF CHAPTER 30, UTILITIES, OF THE HALLANDALE CODE BY ESTABLISHING A TAX AGAINST WATER SERVICE; PROVIDING FOR CONFLICT

WHEREAS, the City Commission believes it necessary to increase revenues by establishing a tax on water service pursuant to Section 166.231, Fla. Stats.,

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF HALLANDALE, FLORIDA:

SECTION 1. Article IV, Public Service Tax, of Chapter 30, Utilities, of the Hallandale Code is amended as follows:

ARTICLE IV. PUBLIC SERVICE TAX*

Sec. 30-70. Levy.

(a) There is levied by the city against every purchaser or person using electricity, water service or metered or bottled gas (natural, liquefied petroleum gas or manufactured) or fuel oil within the city, a tax based upon the charge made by the seller thereof of ten (10) percent of the total amount charged.

* * *

(c) Such tax shall in every case be paid by the purchaser, for the use of the city, to the seller of such electricity, water service or metered or bottled gas (natural, liquefied petroleum gas or manufactured), fuel oil and telecommunication service at the time of paying the charge therefor to the seller thereof, but not less often than monthly.

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Sec. 30-73. Collection and payment by seller.

(a) It shall be the duty of every seller of electricity, water service, metered or bottled gas (natural, liquefied petroleum gas or manufactured) fuel oil, and telecommunication service to collect from the purchaser, for the use of the city, the tax hereby levied, at the time of collecting the selling price charged for each transaction, and to report and pay over, on or before the twentieth day of each fiscal month, to the city, all such taxes levied and collected during the preceding fiscal month. It shall be unlawful for any seller to collect the price of any purchase of electricity, water service, metered or bottled gas (natural, liquefied petroleum gas or manufactured) fuel oil, and telecommunication service without, at the same time, collecting the tax hereby levied in respect to such purchases, 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 the price of any purchase, where the seller has not elected to assume and pay such tax, shall be

liable to the city for the amount of such tax in the manner as if the same had been actually paid to the seller, and the city shall cause to be brought all suits and actions and to take all proceedings in the name of the city as may be necessary for the recovery of such tax; the seller shall not be liable for the payment of such tax upon uncollected bills. If any purchaser shall fail, neglect or refuse to pay to the seller, the seller's charge, and the tax hereby imposed and as hereby required, on account of the purchase for which such charge is made, or either, 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 shall have been paid in full.

(b) For the purpose of compensating the seller of telecommunication services, the seller shall be allowed one (1) percent of the amount of the tax collected in the form of a deduction from the amount collected.

Sec. 30-74. Records of purchases.

Each seller of electricity/water service, metered or bottled gas (natural, liquefied petroleum gas or manufactured) fuel oil, and telecommunication service shall keep complete records showing all purchases in the city of such commodities or service. Such records shall show the price charged upon each purchase, the date thereof, and the date of payment thereof, and the records shall be kept open for inspection by the duly authorized agents of the city during business hours on all business days. Duly authorized agents of the city shall have the right, power and authority to make such transcripts thereof during such times as they may desire. Providers of telecommunication services shall additionally be subject to audit as provided by law.

Sec. 30-75. Computation monthly.

In all cases where the seller of electricity/water service, metered or bottled gas (natural, liquefied petroleum gas or manufactured) fuel oil, and telecommunication service collects the price thereof at monthly periods, the tax hereby levied may be computed on the aggregate amount of purchases during such period, provided that the amount of tax to be collected shall be the nearest whole cent to the amount computed.

* * *

SECTION 2. All ordinances or parts of ordinances and all resolutions or parts of resolutions in conflict herewith are hereby repealed.

PASSED AND ADOPTED ON 1st reading this 29th day of August, 1989
PASSED AND ADOPTED ON 2nd reading this 19th day of September, 1989
EFFECTIVE DATE September 29, 1989

MAYOR-COMMISSIONER

ATTEST:

CITY CLERK

	Vote AYE / NAY
G. B. Stein	✓ :
N. Cutler	✓ :
A. I. Canon	✓ :
D. C. Cummings	✓ :
A. J. Rosenberg	✓ :

AB - Absent
* - Abstain - Conflict of Interest forms to be filed.