

ORDINANCE NO. 197

AN ORDINANCE LEVYING A TAX ON THE PURCHASE OF WATER SERVICE AND ELECTRIC SERVICE IN THE CITY OF MEXICO BEACH, BAY COUNTY, FLORIDA; PROVIDING FOR THE COLLECTION OF SUCH TAXES AND THE DISPOSITION THEREOF; REQUIRING THE SELLER OF SUCH UTILITY SERVICE TO KEEP RECORDS FOR INSPECTION BY AGENTS OF THE CITY, AND MAKE MONTHLY REPORTS AND REMITTANCES; EXEMPTING GOVERNMENTAL AGENCIES; AND PRESCRIBING PENALTIES FOR THE VIOLATION OF THE PROVISIONS OF THIS ORDINANCE AND FOR FAILURE TO MAKE REPORTS AND PAY TO THE CITY OF MEXICO BEACH TAXES COLLECTED AND RECITING THE EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF MEXICO BEACH, BAY COUNTY, FLORIDA:

Section 1. That in addition to all other taxes of every kind now imposed, there is hereby levied by the City of Mexico Beach, Florida, a tax equal to (8%) eight percent on each and every purchase in said city of water service, and a tax equal to (2%) two percent levied on electric service, exempting from taxation all billed amounts over the first One Hundred (\$100) Dollars on water service and over the first One Hundred Fifty (\$150) Dollars on electric service, within the City of Mexico Beach of the payments received by the seller of such utility service and paid by such purchaser, for the use of the city, to the seller of such utility service at the time of the purchaser paying the charge therefor to the seller, and not less often than monthly.

Section 2. That it shall be the duty of every seller of the utility services described in Section 1. hereof, in acting as a tax collecting medium or agency for said city to collect from the purchaser for the use of the city the taxes imposed and levied by this ordinance and to report and pay to said city on or before the 15th day of each month all such taxes collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of any sale of such utility service without at the same time collecting the tax hereby levied in respect of such sale. Any seller failing to collect such tax at the time of collecting the price of any sale shall be liable to the city for the amount of such tax in like manner as if the same had been actually paid to the seller, and the city shall bring all such suits and actions and take all such proceedings as may be necessary for the recovery of such tax, provided, however, that the seller shall not be liable for the payment of such tax upon unpaid bills. If any purchaser shall fail, neglect or refuse to pay the seller the tax hereby imposed and as hereby

required, the seller shall have, and is hereby vested with the right to discontinue immediately further service to such purchaser until the tax hereby levied and the seller's bill has been paid in full.

Section 3. That each and every seller of any utility service on which a tax is hereby levied shall keep complete records showing all sales in said city of such water and electric service, which records shall show the price charged upon each sale, the date thereof, and the date of payment thereof and the records shall, at all reasonable times, be open for inspection by the duly authorized agents of said city during business hours on all business days, and said agents shall have authority to make such transcripts thereof as they may desire. It shall be the duty of each seller of utility services mentioned herein each month in paying to the city the tax collected to make such reports or report as may be reasonably required on forms to be furnished by the City Council for that purpose. Any such seller of utility service failing to make the required report and to pay to the city the tax collected during the previous month on or before the 15th day of each month shall be liable for and, in addition to the tax collected, shall pay a penalty at the time of paying the tax and making the report equal to (5%) five percent of the tax, for each month or part of a month that the report and tax is past due. The penalty provided in this section shall be in addition to the penalty provided in Section 5. hereof.

Section 4. That the United States of America, State of Florida, and the political subdivisions and agencies, boards, commissions, and authorities thereof are hereby exempt from payment of the tax levied by this ordinance.

Section 5. That any person, firm or corporation found guilty of violating the provisions of this ordinance shall be fined not more than five hundred dollars (\$500.00) or imprisoned for not more than sixty (60) days or both such fine and imprisonment, and each and every violation of the provisions of this ordinance shall constitute separate offenses.

Section 6. If any section, portion or clause of this ordinance for any reason shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remaining sections or provisions.

Section 7. That the funds accruing to the City of Mexico Beach from the tax hereby levied shall be dedicated solely for the purpose of road paving, drainage and the continued maintenance of these paved streets within the City of Mexico Beach.

Section 8. All utility tax monies will be placed in a special interest bearing road paving and drainage improvement account.


Section 9. That this ordinance shall take effect as prescribed by law.

INTRODUCED at a regular meeting of the City Council on January 13, 1987, and ADOPTED at a regular meeting of the City Council on February 10, 1987.

CITY OF MEXICO BEACH, FLORIDA


James R. Jones
Mayor-Councilman

ATTEST:



City Administrator