

1 A RESOLUTION OPPOSING SENATE BILL 46;
2 DIRECTING THE CLERK TO FORWARD COPIES;
3 AND PROVIDING AN EFFECTIVE DATE.

4 WHEREAS, Section 212.08(6), Florida Statutes, exempts
5 counties from paying the tax on sales, use, and other
6 transactions imposed by Part 1 of Chapter 212; and

7 WHEREAS, the Board of County Commissioners of Orange
8 County, Florida, finds that such tax exemption serves the
9 public interest by reducing the costs necessary to provide
10 public facilities and services; and

11 WHEREAS, Senator Crawford has prefiled Senate Bill 46,
12 which repeals Section 212.08(6), including the tax exemption
13 for counties, effective July 1, 1988; and

14 WHEREAS, the Board of County Commissioners of Orange
15 County finds that repeal of such exemption would require
16 ad valorem taxes to be increased for the purpose of paying
17 the tax imposed by Part 1 of Chapter 212 on sales, use,
18 and other transactions necessary to provide public facilities
19 and services; and

20 WHEREAS, Section 212.0821, Florida Statutes, requires
21 counties to utilize their sales tax exemption certificates
22 to purchase goods and services requested by REACT groups,
23 neighborhood crime watch groups, and state or locally
24 recognized organizations solely engaged in youth activities;
25 and

26 WHEREAS, Orange County provides for the purchase of
27 goods and services for such groups with its sales tax
28 exemption certificate; and

29 WHEREAS, Senate Bill 46 does not amend or repeal Section
30 212.0821; and

31 WHEREAS, the Board of County Commissioners of Orange
32 County finds that repeal of the sales tax exemption would
33 prevent the County from purchasing goods and services for
34 the groups specified in Section 212.0821; and

35 WHEREAS, the Board of County Commissioners of Orange
36 County finds that enactment of Senate Bill 46 and repeal
of Section 212.08(6), Florida Statutes, would not serve

1 the interest of the public health, safety and welfare.

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3 BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS
4 OF ORANGE COUNTY, FLORIDA:

5 1. The Board of County Commissioners of Orange County
6 opposes Senate Bill 46 and any other legislation that would
7 repeal the tax exemption for counties contained in Section
8 212.08(6), Florida Statutes.

9 2. The Clerk to the Board of County Commissioners is
10 directed to forward copies of this Resolution to the Governor,
11 the Speaker of the House, the President of the Senate, the
12 Orange County Legislative Delegation, and the Chairmen of
13 the House and Senate Committees with jurisdiction over
14 taxation.

15 3. This Resolution shall take effect upon adoption.

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18 ADOPTED THIS 10th DAY OF March,
19 1986.

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21 BOARD OF COUNTY COMMISSIONERS
22 OF ORANGE COUNTY, FLORIDA

23

24

By: Sam Norman
Chairman

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26 ATTEST: Thomas H. Locker, Clerk
to the Board of County Commissioners

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By: Mary D Garrison
Deputy Clerk

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MSS/d-(3/13/86)

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RESOLUTION NO. 86-99

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY, FLORIDA

WHEREAS, the exemption from taxes for counties is a logical extension of the historical basis for the establishment of political subdivisions of the State, and

WHEREAS, Section 212.08(6), Florida Statutes, presently exempts counties from sales and use taxes, and

WHEREAS, such exemptions was founded upon sound state policy at the time of enactment of sales tax in Florida; and

WHEREAS, Senator Crawford has prefiled Senate Bill 46 containing a provision to repeal the sales tax exemption to become effective in 1988, and

WHEREAS, such removal of the exemption would have the effect requiring local ad valorem taxes to be raised to support state government.

WHEREAS, the removal of such an exemption is inconsistent with the philosophy of the Florida Constitution on taxation, and may be contrary to Article VII of the Constitution, which mandates that no ad valorem taxes be levied for state purposes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, in public meeting assembled, that

1) The Governor and the Florida Legislature is petitioned to take note of the proposed legislation and its impact on local governments.

2) The Florida Legislature is requested to defeat Senate Bill 46 and any other legislation that has as its purpose the removal of the sales tax exemption on local governments.

3) The Clerk is directed to forward copies of this Resolution to the Governor, the Speaker of the House, the President of the Senate, the Sarasota County Legislative Delegation and the Chairman of the House and Senate Committees with jurisdiction over taxation, and the Boards of County Commissioners of the several counties in Florida.

This resolution shall take effect immediately upon its adoption.

STATE OF FLORIDA
COUNTY OF SARASOTA
I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF THE ORIGINAL FILES IN THIS OFFICE. WITNESS MY HAND AND OFFICIAL SEAL THIS DATE 3/4/88
R. P. HONNEY, JR., CLERK OF THE CIRCUIT COURT EX-OFFICIO CLERK TO THE BOARD OF COUNTY COMMISSIONERS, SARASOTA COUNTY, FLORIDA
BY [Signature]
CLERK