

Chapter 24

TAXATION*

* **Cross References:** Administration, Ch. 2; finance, § 2-266 et seq.; licenses tax schedule, § 14-39; utilities, Ch. 26.
State Law References: Finance and taxation, F.S. § 166.101 et seq.; ad valorem taxation, F.S. Ch. 192 et seq.

Art. I. In General, §§ 24-1--24-15

Art. II. Public Service Tax, §§ 24-16--24-35

Art. III. Casualty Insurance Premium Tax, §§ 24-36--24-50

Art. IV. Property Insurance Premium Tax, § 24-51

ARTICLE I.

IN GENERAL

Sec. 24-1. Additional homestead exemption for persons sixty-five and older.

(a) Pursuant to the provisions of § 196.075, Florida Statutes, and Section 6(f), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption of twenty-five thousand dollars (\$25,000.00) from ad valorem taxes levied by the City of Plantation for persons sixty-five (65) and older who have the legal or equitable title to real property within the corporate limits of the City of Plantation, who maintain said property as the permanent residence of the owner, and who meet the household income guidelines as set forth in § 196.075, Florida Statutes.

(b) Taxpayers claiming the additional homestead exemption set forth in subsection (a) above must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue, and supported by any supplemental information as may be required by the Department of Revenue and Florida law.

(c) Taxpayers claiming the additional homestead exemption must first be entitled to the homestead exemption set forth in § 196.031, Florida Statutes. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of § 196.131 and § 196.161, Florida Statutes, if applicable.

(d) The exemption provided for in this section shall be available to taxpayers for ad valorem taxes levied as of January 1, 2004, and each January 1 thereafter.
(Ord. No. 2310, § 1, 11-19-2003)

Secs. 24-2--24-15. Reserved.

ARTICLE II.

PUBLIC SERVICE TAX*

* **Editors Note:** Section 1 of Ord. No. 1932, adopted July 14, 1993, amended Ch. 24, Art. II, §§ 24-16--24-21, to read as herein set out. Former Ch. 24, Art. II, pertained to similar subject matter and derived from Code 1964, §§ 25-1--25-6 and Ord. No. 1806, § 1, adopted on Sept. 25, 1991.

Cross References: Finance, § 2-266 et seq.; utilities, Ch. 26.

Sec. 24-16. Levy; when payable.

- (a) *Electricity; metered or bottled gas and fuel oils.*
- (1) There is hereby levied by the city against each and every purchaser or person using electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured) and fuel oils, within the corporate limits of the city, a tax based upon and a charge made, by the seller thereof, as follows: Ten (10) percent of the first five thousand dollars (\$5,000.00) of the monthly charge and three (3) percent of any amount in excess of the five-thousand-dollar monthly charge, which tax shall, in every case, be paid by the purchaser for the use of the city, by the seller of such electricity and metered or bottled gas (natural, liquefied petroleum gas or manufactured) and the lesser of four cents (\$0.04) per gallon or four (4) percent of the first five-thousand-dollar monthly charge and the lesser of one and two-tenths cents (\$0.012) per gallon or one and two-tenths (1.2) percent of any monthly charge in excess of the five-thousand-dollar monthly charge for fuel oils. The tax shall be paid by the purchaser for the use of the city, by the seller of such fuel oils, at the time of paying the charge therefor to the seller thereof, but not less than monthly.
- (2) Pursuant to section 166.231(1)(b), Florida Statutes, the tax heretofore imposed shall not be applied against any fuel adjustment charge and such charge shall be separately stated on each bill. "Fuel adjustment charge" means all increases in the costs of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utilities subsequent to October 1, 1973. Pursuant to judicial determination, fuel adjustment charges will include the increase in costs after October 1, 1973, of natural gas which is passed on to the consumer and is separately labelled on natural gas bills.
- (b) *Telecommunications.*
- (1) There is hereby levied by the city a tax on the purchase of telecommunication services as defined in section 203.012 of the Florida Statutes which originates and terminates in the State of Florida at a rate of seven (7) percent of the total amount charged for any telecommunication services provided within the city, or if the location of the telecommunication services cannot be determined, the total amount billed for such telecommunication services to a telephone or telephone number, a telecommunications number or device, or customer's billing address located within the city excluding public telephone charges collected on site, charges for any foreign exchange service or any private line service except when such services are used or sold as a substitute for any telephone company switched service or dedicated facility by which a telephone company provides a communication path, access charges, and any customer access line charges paid to a local telephone company. Telecommunication services as defined in section 203.012(5)(b) of the Florida Statutes shall be taxed only on the monthly recurring customer

service charges excluding variable usage charges.

- (2) The telecommunication services provider who is responsible for collecting the tax within this section will be given at least one hundred twenty (120) days notice as required by section 166.231(9)(b), Florida Statutes, before the telecommunication services provider is required to collect the tax hereunder for telecommunication services.

(Ord. No. 1932, § 1, 7-14-93)

Sec. 24-17. Duty of seller to collect; failure of purchaser to pay.

(a) It shall be the duty of every seller of electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured), fuel oils and telecommunication services 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, or before the twentieth day of each fiscal month, unto the city treasurer and collector of the city, all such taxes levied and collected during the preceding month. It shall be unlawful for any seller to collect the price of any purchase of electricity, metered or bottled gas (natural, liquefied petroleum gas, or manufactured), fuel oils, and telecommunication services without at the same time collecting the tax hereby levied in respect to such purchase or purchases, unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser.

(b) 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 like manner as if the same had been actually paid to the seller, and the mayor of the city shall cause to be brought all suits and actions and shall 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 uncollectible bills. If any purchaser shall fail, neglect or refuse to pay the seller, the seller's charge, and the tax hereby imposed and as hereby required on the 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.

(c) For the purpose of compensating the seller of telecommunication services, the seller shall be allowed one (1) percent of the amount of tax collected and due to the city in the form of a deduction from the amount collected for remittance. The deduction shall be allowed as compensation for the keeping of records; and for the collection of the tax and remitting the same.

(Ord. No. 1932, § 1, 7-14-93)

Sec. 24-18. Records required; inspection; audit.

(a) Each and every seller of electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured), fuel oils, and telecommunication services 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 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 audit, examine and to make such transcripts or copies of any and all business and/or sales records, including those records stored on computer software or otherwise kept by electronic means or magnetic media and in any way pertaining to the sale within city limits, during such times as the city may desire; and to remove and retain

such copies of transcripts at the offices of the city.

(b) Providers of telecommunication services taxable in accordance with this chapter shall provide to the city, upon sixty (60) days notice, access to all applicable records for such telecommunication services. However, any information received by the city in connection with an audit by the city of any such providers' records is confidential and is not subject to the provisions of section 119.07(1), Florida Statutes, and in accordance with section 166.231(9)(e) of the Florida Statutes.

(c) Records not located within the municipal limits of the city must be furnished by the seller to the city within fourteen (14) days of written demand except for telecommunication services which must be given sixty (60) days' notice. Should the seller fail to comply with the written demand of notice, the city may authorize an agent or officer of the city to conduct an audit at the location where said records are maintained, at the seller's expense.

(Ord. No. 1932, § 1, 7-14-93)

Sec. 24-19. Exemption of governmental units; churches.

The United States of America, the State of Florida and political subdivisions and agencies thereof, are hereby exempted from payment of the taxes levied in this article. The tax shall not apply to purchases of bottled water, public telephone charges collected on site, access charges and any customer access line charges paid to a local telephone company. Florida Statute section 166.21(5) requires the exemption from taxation of telecommunication services purchases by any recognized church in the State of Florida for use exclusively for church purposes. Until such time as the term "recognized churches" is defined under said Florida Statute, all purchases by any church or house of worship located within the city are exempt from telecommunication services tax where such purchases are for use exclusively for church or house of worship purposes. At such time as the term "recognized church" is defined by the State Legislature or by a court of competent jurisdiction, said definition shall control under this article and at such time only recognized churches shall be exempt in accordance with this provision and Florida Statute section 166.21(5).

(Ord. No. 1932, § 1, 7-14-93)

Sec. 24-20. Computing of tax.

In all cases where the seller of electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured), fuel oils, and telecommunication services, 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.

(Ord. No. 1932, § 1, 7-14-93)

Sec. 24-21. Penalty.

(a) If any tax hereby levied is not paid over to the city within ten (10) days following the due date, there shall be due from the seller to the city a ten (10) percent penalty of the amount of such tax payments that are delinquent.

(b) Additional fees may be assessed against sellers not complying with any provision of this article, said fees being based upon the actual costs incurred by the city in collecting the public service tax or

information due.
(Ord. No. 1932, § 2, 7-14-93)

Secs. 24-22--24-35. Reserved.

ARTICLE III.

CASUALTY INSURANCE PREMIUM TAX*

* **Cross References:** Pensions and retirement, Ch. 18; city contribution to the pension fund, §§ 18.63.1, 18-47, 18-67(b).
State Law References: Municipal Police Officers Retirement Trust Fund, F.S. Ch. 185.

Sec. 24-36. Tax imposed on casualty risk insurers; payment date. [Municipal Police Officers Trust Fund]

(a) There is hereby so imposed and levied on every insurance company, corporation or other insurer engaging in or carrying on, or which shall hereafter engage in or carry on the business of insuring, with respect to casualty risks, as shown by the records of the insurance commissioners of the state, an excise or license tax in addition to any license tax or excise tax now levied by the city, which tax shall be in the amount of one (1) percent of the gross amount of the receipts or proceeds from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of the city.

(b) The license or excise tax hereby levied shall be due and payable annually on the first day of March of each year.
(Code 1964, § 25-12)

Secs. 24-37--24-50. Reserved.

ARTICLE IV.

PROPERTY INSURANCE PREMIUM TAX*

* **Cross References:** Pensions and retirement, Ch. 18; volunteer firemen, § 18-76; establishment and operation of volunteer firemen pension fund, § 18-87.
State Law References: Municipal firefighters pension plan, F.S. Ch. 175.

Sec. 24-51. Tax imposed on property insurance policy premiums; payment date. [Municipal Fireman's Trust Fund]

(a) There is hereby imposed and levied a tax in the amount of two (2) percent of the gross amount of receipts of premiums from policy holders of all premiums collected on property insurance policies covering property within the corporate limits of the city, as they now exist or may in the future be amended, such taxes to be payable annually on March 1 of each year, or in accordance with provisions of F.S. section 175.101.

(b) The receipts of the taxes levied in this section shall be used only as provided in the Municipal Firemen's Trust Fund Act, codified as F.S. Chapter 175, and exclusively thereunder for the benefit of "firemen"

as defined therein.
(Code 1964, § 25-13)