

**RESOLUTION NO. 2017-64**

**A RESOLUTION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA, SUPPORTING LEGISLATION REFORMING THE COMMUNICATIONS SERVICES TAX IN A MANNER THAT IS REVENUE NEUTRAL; PROVIDING FOR A BROAD AND EQUITABLE TAX BASE; PROVIDING FOR ENHANCED STABILITY AND RELIABILITY AS AN IMPORTANT REVENUE SOURCE FOR LOCAL GOVERNMENT; AND PROVIDING A UNIFORM METHOD FOR TAXING COMMUNICATIONS SERVICES IN FLORIDA; DIRECTING CITY ADMINISTRATION TO TRANSMIT A CERTIFIED COPY OF THIS RESOLUTION TO THE FLORIDA LEAGUE OF CITIES, THE MIAMI DADE COUNTY LEGISLATIVE DELEGATION AND ANY OTHER INTERESTED PARTIES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, in 2000, the Florida Legislature restructured taxes and fees on telecommunications, cable, direct-to-home satellite and related services under the Communications Services Tax Simplification Act (Act); and

**WHEREAS**, the Act replaced and consolidated seven state and local taxes and fees into a single tax that has two centrally administered parts, the state and the local communications services tax (CST); and

**WHEREAS**, the local CST is one of the main sources of locally levied general revenue for municipalities, providing them with more than \$421 million annually; and

**WHEREAS**, Florida's local governments need adequate fiscal resources to provide services their citizens desire; and

**WHEREAS**, in the past two decades technological advancements in communications have been made which leave the taxation structure of communications services outdated; and

**WHEREAS**, over the past few years, competition among communications providers and legislative actions have eroded the tax base for the CST; and

**WHEREAS**, CST reform should promote a competitively neutral tax policy that will free consumers to choose a provider based on tax-neutral considerations; and

**WHEREAS**, the Florida League of Cities has included communications services tax reform as one of its 2018 Legislative Priorities.

**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA, THAT:**

**Section 1.** The above "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are incorporated herein by this reference.

**Section 2.** The Village Commission of the Village of Biscayne Park urges all members of the Florida Legislature to support reforming the Communications Services Tax in a manner that is revenue neutral; provides for a broad and equitable tax base; provides for enhanced stability and reliability as an important revenue source for local government; and provides a uniform method for taxing communications services in Florida that will benefit all stakeholders.

**Section 3.** The Village Administration is directed to transmit a certified copy of this Resolution to the Florida League of Cities, the Miami Dade County Legislative Delegation and any other interested parties.

**Section 4.** All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

**Section 5.** If any section, sentence, clause or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

**Section 6.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED this December 5, 2017.**



Tracy Truppman, Mayor

**The foregoing resolution upon being put to a vote, the vote was as follows:**

Mayor Truppman: Yes

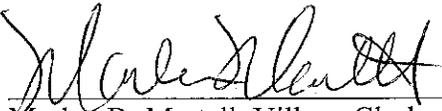
Vice Mayor Ross: Yes

Commissioner Bilt: Absent

Commissioner Johnson-Sardella: Yes

Commissioner Tudor: Yes

Attest:



Marlen D. Martell, Village Clerk

Approved as to form:



John J. Hearn, Village Attorney