

RESOLUTION R2010-117

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA DECLARING FINANCIAL AMNESTY FOR PENALTIES AND INTEREST FOR THE LATE PAYMENT OF TOURIST DEVELOPMENT TAXES BY CERTAIN TAXPAYERS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of the State of Florida is authorized under §125.0104, Florida Statutes, to levy a Tourist Development Tax on short-term renters of living quarters or accommodations of six months or less; and

WHEREAS, pursuant to that authority, the Board of County Commissioners of Escambia County has levied such a tax in the County, which is now codified at Chapter 90, Article II, Division 2, Sections 90-51 through 90-64 of the Escambia County Code of Ordinances; and

WHEREAS, it is the duty of any person in the County collecting such tax to remit it in a timely manner to the Clerk of the Circuit Court and Comptroller of Escambia County or face certain financial penalties and interest on the late payments made to the County; and

WHEREAS, House Bill 5801 was enacted by the Legislature of the State of Florida directing the Florida Department of Revenue to develop and implement an amnesty program to taxpayers for unpaid taxes. As part of this amnesty, any local government that imposes a self-administered local option tourist development tax may elect to participate in the amnesty program; and

WHEREAS, as a result, pursuant to Florida House Bill 5801, the Board of County Commissioners hereby elects to participate in said amnesty program and, *on a case-by-case basis*, declare financial amnesty during the financial amnesty program period on late penalties and interest charges for tourist development tax payments due on or before July 1, 2010, for those taxpayers charged with remitting such taxes to the County; and

WHEREAS, this financial amnesty program provided herein shall be in effect for a three month period beginning on July 1, 2010, and ending on September 30, 2010.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Escambia County, Florida, that:

Section 1. The Whereas clauses are true and correct and incorporated herein by reference.

Section 2. Pursuant to Florida House Bill 5801, the Board of County Commissioners hereby elects to participate in said amnesty program and, *on a case by case basis*, declare financial amnesty during the financial amnesty program period on late penalties

Verified By: *H. MacArthur*
Date: *7/9/10*

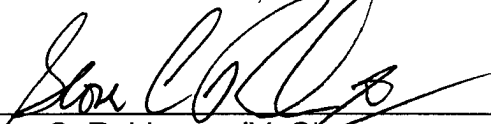
and interest charges for tourist development tax payments due on or before July 1, 2010.

Section 3. The financial amnesty program period shall run from July 1, 2010, until the close of business on September 30, 2010.

Section 4. This Resolution shall take effect immediately upon its adoption by the Board of County Commissioners.

DULY ADOPTED this 8TH day of July, 2010.

BOARD OF COUNTY COMMISSIONERS
OF ESCAMBIA COUNTY, FLORIDA

By: 
Grover C. Robinson, IV, Chairman

Date Executed

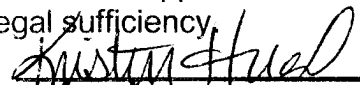
7/8/2010

ATTEST: Ernie Lee Magaha
Clerk of the Circuit Court


Deputy Clerk



This document approved as to form
and legal sufficiency.

By: 
Title: ACA
Date: 10/25/10