

Chapter 17
TAXATION

ARTICLE I -- In General

Section 17.1-17.16 Reserved

ARTICLE II -- Public Service Tax

Section 17.17 Levied
Section 17.18 Collection
Section 17.19 Seller to collect
Section 17.20 Failure to pay tax
Section 17.21 Failure to collect tax
Section 17.21.1 Penalty for Violation
Section 17.22 Exemptions
Section 17.23 Appropriation of Funds
Section 17.24 - 17.38 Reserved

ARTICLE III -- Insurance Premium Taxes

Division 1 - Generally

Section 17.39-17.54 Reserved

Division 2 - Property Insurance Premium Tax

Section 17.55 Levied
Section 17.56 Due and payable
Section 17.57-17.72 Reserved

Division 3 - Casualty Insurance Premium Tax

Section 17.73 Levied
Section 17.74 Due and payable

Cross references: *Administration*, Chapter 2; *Buildings and Building Regulations*, Chapter 6; *Licenses and Business Regulations*, Chapter 12; *Utilities*, Chapter 19.

State law references: *Municipal Finance and Taxation*, Section 166.201 *et seq.*, *Florida Statutes*; *Ad Valorem Taxes*, Section 166.211, *Florida Statutes*; *Ad Valorem Taxation Procedure*, Chapter 192 *et seq.*, *Florida Statutes*.

ARTICLE I -- In General

Section 17.1-17.16 Reserved

ARTICLE II Public Service Tax

Section 17.17 Levied

There is hereby imposed and levied on each and every purchase of water, electricity natural or bottled gas (natural liquefied petroleum gas or manufactured), No. 1 (kerosene), No. 2 and No. 3 fuel oils, in the corporate limits of the City of Crescent City in the State of Florida, a tax in the amount of ten percent [10%] of all payments received by the service sellers of each such utility service.

(Ordinance 04-005, 8-12-04)

Section 17.18 Collection

In every case, the tax imposed and levied by the preceding section shall be collected from the purchaser of such utility service and paid by such purchaser for the use of the City of Crescent City to the seller of such utility service at the time of the purchaser paying the charge therefore to the seller.

(Ordinance 04-005, 8-12-04)

Section 17.19 Seller to collect

It shall be the duty of every seller of such utility service, in acting as the tax collection medium or agency for the City of Crescent City, to collect from the purchaser, for the use of the City of Crescent City, the tax imposed and levied by this Article, and on or before the 20th day of each month, the said seller of such utility service shall report and pay to the City of Crescent City the amount of such utility taxes collected on such utility service sold by him during the preceding month. With such payment shall be made a report of the amount collected in accordance with the accounting methods of the seller, and the books of the seller shall be open to the City of Crescent City during business hours for examination; inspection, audit and making of transcripts thereof relating to the tax hereby imposed and levied.

(Ordinance 04-005, 8-12-04)

Section 17.20 Failure to pay tax

If the purchaser shall fail or neglect to pay to the seller the tax hereby imposed, the seller shall and is hereby invested with the right to immediately discontinue such utility service to such purchaser until the charge of the seller and the tax hereby imposed and levied and the cost of such discontinuance and re-establishment of service shall have been paid in full to the seller.

(Ordinance 04-005, 8-12-04)

Cross reference: *Utilities*, Chapter 19

State law reference: *Public Service Taxes*, Section 166.231 *et seq.*, *Florida Statutes*.

Section 17.21 Failure to collect tax

Any seller neglecting or failing to collect the tax hereby imposed and levied at the time of collecting from the purchaser of such utility service, shall be liable to the City of Crescent City for such tax in like manner as though such tax had been actually paid and received by the seller, and for failure to pay the same over to the City of Crescent City within the time herein prescribed, such seller shall be liable in addition to such tax to such City for a penalty of fifty percent [50%] of such tax.
(Ordinance 04-005, 8-12-04)

Section 17.21.1 Penalty for Violation

Any person, either seller or purchaser, his or her agents, servants or employees violating the provisions of this Ordinance shall be fined a sum not to exceed two hundred dollars [\$200.00], or imprisoned not to exceed thirty [30] days in the County jail, or both, at the discretion of the appropriate Court having jurisdiction.
(Ordinance 04-005, 8-12-04)

Section 17.22 Exemptions

The provisions of this Article shall not apply to Federal, State, County or municipal governments.
(Ordinance 04-005, 8-12-04)

State law reference: *Exemption for Churches*, Section 166.231, *Florida Statutes*

Editor’s Note: Pursuant to an established City policy, upon application and confirmation of being a bona fide church pursuant to Section 166.231, *Florida Statutes*, churches are exempt from the utility tax established under this Article.

Section 17.23 Appropriation of Funds

All monies derived under this Article are hereby continuously appropriated to the general revenue fund of the City of Crescent City.
(Ordinance 04-005, 8-12-04)

Sections 17.24 - 17.38 Reserved

ARTICLE III -- Insurance Premium Taxes

DIVISION 1 -- GENERALLY

Section 17.39-17.54 Reserved

DIVISION 2 -- PROPERTY INSURANCE PREMIUM TAX

Section 17.55 Levied

That there is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaging in or carrying on, or which shall hereafter engage in or carry on the business of insuring property against loss or damage by fire or tornado, as shown by the records of the Insurance Commissioner of the State of Florida, an excise tax or license tax, in addition to any license tax or excise tax now levied by the City of Crescent City, Florida, a tax which shall be in the amount of 1.85% of the gross amount of receipts or premiums from policyholders on all premiums collected on fire or tornado insurance policies covering property within the corporate limits of the Crescent City, Florida.

(Ordinance of 3-13-69, Section; Ordinance No. 8903, Section A, 3-9-89)

State law reference: Property insurance premium tax authorized, Section 175.101, *Florida Statutes*

Section 17.56 Due and payable

The license or excise tax herein levied shall be due and payable annually on the first day of March of each year.

(Ordinance of 3-13-69, Section 2)

Section 17.57-17.71 Reserved

DIVISION 3 -- CASUALTY INSURANCE PREMIUM TAX

Section 17.73 Levied

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now 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 Commissioner of the State of Florida, an excise tax or license tax, in addition to any license tax or excise tax now levied by the City of Crescent City, a tax which shall be in the amount of eighty-five one-hundredths of one percent [0.85%] of the gross amount of receipts or premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of the Crescent City, Florida.

(Ordinance of 9-9-76, Section 1; Ordinance No. 8902, 3-9-89)

Section 17.74 Due and payable

The license or excise tax levied shall be due and payable annually on the first day of March of each year.

(Ordinance of 9-9-76, Section 2)

State law reference: *Casualty Insurance Premium Tax Authorized*, Section 185.08, *Florida Statutes*