

ORDINANCE No. 97-1

AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH TO BE KNOWN AS THE TOWN OF FORT MYERS BEACH PUBLIC SERVICE TAX ORDINANCE, PROVIDING AUTHORITY; TITLE AND CITATION; DEFINITIONS; LEVY OF TAX; APPLICATION OF TAX; DUTY OF SELLER; REQUIRED RECORDS; DUTY TO COLLECT; EXEMPTION FROM TAX; BILLING PROCEDURES; PENALTY FOR VIOLATION; SEVERABILITY; REPEALING CLAUSE AND EFFECTIVE DATE.

IT IS HEREBY ORDAINED BY THE TOWN OF FORT MYERS BEACH AS FOLLOWS:

SECTION 1. Authority. This Ordinance is enacted pursuant to the provisions of Chapter 95-494, Laws of Florida, Chapter 166, Florida Statutes, and other applicable provisions of law.

SECTION 2. Title and Citation

This ordinance shall be known as the "Town of Fort Myers Beach Public Service Tax Ordinance."

SECTION 3. Definitions.

(a) "Manufactured gas" is limited to manufactured natural gas and manufactured propane and excludes industrial gases.

(b) "Purchase" means every act or transaction whereby possession of, utilization of, control over title to telecommunication service, electricity, metered or bottled gas (natural, liquefied petroleum gas manufactured), becomes vested in the purchaser within the incorporated area of the Town for which payment is made pursuant to a duty and obligation therefor. "Manufactured gas" is limited to manufactured natural gas and manufactured propane and excludes industrial gases.

(c) "Purchaser" shall be construed to include, but shall not be limited to, any natural person, firm, corporation, partnership or joint venture who is legally liable for the payment of a taxable item or service.

(d) "Sale" shall be synonymous with "purchase," and vice versa.

(e) "Seller" shall mean every person delivering or rendering a taxable item or service as set forth herein to any purchaser thereof.

Section 4. Levy of Tax.

(a) There is hereby levied by the Town of Fort Myers Beach, on each and every purchase within the incorporated area of the