

Prepared by: Utilities Department and
City Clerk's Office

ORDINANCE NO. 2013-28

AN ORDINANCE OF THE CITY OF VENICE, FLORIDA, AMENDING THE CODE OF ORDINANCES, CHAPTER 66, TAXATION, ARTICLE IV, PUBLIC SERVICE TAX, DIVISION 2, ELECTRICITY, METERED GAS AND BOTTLED GAS, BY ADDING POTABLE AND RECLAIMED WATER; PROVIDING FOR REPEAL OF ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Venice currently collects a Public Service Tax upon electricity, metered gas and bottled gas; and

WHEREAS, the city wishes to include potable and reclaimed water as provided by State law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA, as follows:

SECTION 1. The Whereas clauses above are ratified and confirmed as true and correct.

SECTION 2. Chapter 66, Taxation, Article IV, Public Service Tax, Division 2, Electricity, Metered Gas and Bottled Gas, is amended to modify the title to read: Electricity, Metered Gas, ~~and Bottled Gas~~ and Potable and Reclaimed Water and amended to read as follows:

Sec. 66-161. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Bottled gas means all types and kinds of natural, liquefied petroleum and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof for consumption within the city, excluding usage thereof as fuel for motor vehicles.

Electricity means all electric current or energy for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the city.

Metered gas means all types and kinds of natural and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the city.

Purchase means every act or transaction whereby possession of, utilization of, control over or title to electricity, metered gas, ~~and bottled gas,~~ and potable and reclaimed water, and the duty and obligation to pay therefor, become vested in the purchaser within the city, but not any such act or transaction when undertaken or performed by an agency or instrumentality of the

government of the United States of America, the state, the county or the city or when for use exclusively for church purposes by a recognized church.

Purchaser means every person legally liable for the payment for electricity, metered gas, ~~and bottled gas,~~ and water service delivered to him by a seller, unless such person is an agency or instrumentality of the government of the United States of America, the state, the county or the city, or is a recognized church making purchases exclusively for church purposes.

Seller means every person delivering electricity, metered gas, ~~or bottled gas,~~ or water service to any purchaser thereof.

Water service means all costs associated with providing potable water and reclaimed water for the use, or reasonable availability for use, of the service for all city customers.

Sec. 66-162. Tax levied for electricity, metered gas and bottled gas.

There is hereby levied and imposed by the city, upon every purchase of electricity, metered gas and bottled gas (natural liquefied petroleum gas or manufactured gas) included in or reflected by any bill rendered by the seller to the purchaser, an excise tax, the amount whereof shall be determined and computed in accordance with the following schedules:

SCHEDULE A

(a) To be used when the seller, in accordance with his rules and regulations, renders a bill monthly or more often to the purchaser to cover purchases made during the period of time to which the bill is applicable.

(b) The amount of excise tax shall be ten percent of the total amount, exclusive of governmental charges and taxes, shown on any such bill as being due and payable on account of such purchases.

SCHEDULE B

(a) To be used when the seller, in accordance with his rules and regulations, renders a bill bimonthly, quarterly or otherwise less frequently than monthly, to cover purchases made during the period of time to which the bill is applicable.

(b) The seller shall:

- (1) Determine what part of the total amount, exclusive of governmental charges and taxes, shown on any such bill as being due and payable on account of such purchases is, under his rules and regulations, attributable to the purchases made during each of the monthly periods included within the total period of time covered by such bill; and

- (2) Compute the amount of excise tax attributable under this division to each such part of the total amount, as so determined, by employing, with respect to each such part, the method and procedure described in schedule A for monthly bills.
- (3) The total amount of excise payable under this division on account of any such bill shall be the arithmetical sum of all of the amounts of excise tax resulting from the computations made with respect to each such part as provided in this division.

Sec. 66-163. ~~Reserved~~ Tax levied for water service.

There is hereby levied and imposed by the city, upon every purchase of water service included in or reflected by any bill rendered by the seller to the purchaser, an excise tax, the amount whereof shall be determined and computed in accordance with the following schedules:

SCHEDULE A

- (a) To be used when the seller, in accordance with his rules and regulations, renders a bill monthly or more often to the purchaser to cover purchases made during the period of time to which the bill is applicable.
- (b) The amount of excise tax shall be no greater than ten percent of the total amount, exclusive of governmental charges and taxes, shown on any such bill as being due and payable on account of such purchases.

SCHEDULE B

- (a) To be used when the seller, in accordance with his rules and regulations, renders a bill bimonthly, quarterly or otherwise less frequently than monthly, to cover purchases made during the period of time to which the bill is applicable.
- (b) The seller shall:
 - (1) Determine what part of the total amount, exclusive of governmental charges and taxes, shown on any such bill as being due and payable on account of such purchases is, under his rules and regulations, attributable to the purchases made during each of the monthly periods included within the total period of time covered by such bill; and
 - (2) Compute the amount of excise tax attributable under this division to each such part of the total amount, as so determined, by employing, with respect to each such part, the method and procedure described in schedule A for monthly bills.
 - (3) The total amount of excise payable under this division on account of any such bill shall be the arithmetical sum of all of the amounts of excise tax resulting from the computations made with respect to each such part as provided in this division.

Editor's note—

Ord. No. 2005-17, § 1, adopted March 8, 2005, repealed section 66-163 in its entirety. Former section 66-163 pertained to a partial exemption for residential electricity, and derived from the Code of 1982, § 17-44.

Sec. 66-164. No changes

Sec. 66-165. Tax to be on each service; billing; collection from purchaser.

In the use and application of the schedules set out in sections 66-162 and 66-163, purchases of electricity, metered gas, ~~and bottled gas,~~ and water service shall be considered and treated as constituting and being distinct and unrelated classes of purchases. If more than one such class shall be shown upon the same bill, the amount of excise tax payable under this division shall be determined and computed for each such class separately. The seller is hereby required and shall render to each purchaser bills covering all such purchases made, and the amount of such excise tax shall be entered and shown by the seller as a separate item on each such bill and shall become due and payable to the city whenever such bill becomes due and payable under the rules and regulations of the seller. Each such bill shall include purchases applicable to but one location, or to but one family or business where more than one family or business uses separate metered services at one location in the city. The purchaser is hereby required to pay such excise tax to the seller, as agent for the city, at the time of the payment of each such bill.

Sec. 66-166 through 66-169. No changes

Sec. 66-170. Seller's collection expense to be recognized in establishing rates.

All reasonable expense incurred by a seller in making the collections and remittances and in fulfilling the duties prescribed by this division constitutes an operating expense and shall be accorded full recognition as such in the establishment of rates and charges for rendering electricity, metered gas, ~~or bottled gas,~~ or water service.

Sec. 66-171 through 66-190. No changes

SECTION 3. Severability. If for any reason a provision of this ordinance or the application thereof to any person, group of persons, or circumstances is held invalid, the invalidity shall not effect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of the ordinance are severable.

SECTION 4. Effective Date. This Ordinance shall take effect immediately upon its adoption as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA THIS 27TH DAY OF AUGUST, 2013.

First Reading: August 13, 2013

Final Reading: August 27, 2013

Adoption: August 27, 2013

John W. Holic, Mayor

ATTEST:

Lori Stelzer, MMC, City Clerk

Approved as to form:

David Persson, City Attorney