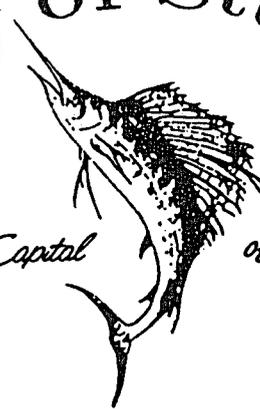


City of Stuart

Sailfish Capital of the World



BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

ORDINANCE NUMBER 1276-93

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA RELATING TO THE PUBLIC SERVICE TAX; AMENDING SEC. 15-11. LEVIED; RATE. OF CHAPTER 15 (TAXATION) OF THE CITY CODE OF ORDINANCES, AS AMENDED, TO PROVIDE THAT A PUBLIC SERVICE TAX SHALL BE LEVIED AT A TAX RATE OF TEN (10) PERCENT ON MONTHLY PURCHASES OF METERED OR BOTTLED GAS, LOCAL TELEPHONE SERVICE AND FUEL OIL IN AMOUNTS OF UP TO THREE HUNDRED DOLLARS (\$300.00) AND A TAX RATE OF ONE (1) PERCENT ON THE PORTION OF SUCH PURCHASES IN EXCESS OF THREE HUNDRED DOLLARS (\$300.00); PROVIDING THAT THE ONE (1) PERCENT TAX RATE ON PURCHASES OF METERED OR BOTTLED GAS, LOCAL TELEPHONE SERVICE AND FUEL OIL SHALL INCREASE ANNUALLY BY ONE (1) PERCENT COMMENCING OCTOBER 1, 1994 AND ON EACH ANNIVERSARY THEREOF UNTIL OCTOBER 1, 2002 WHEN THE TAX RATE SHALL BE TEN (10) PERCENT ON ALL SUCH MONTHLY PURCHASES REGARDLESS OF AMOUNT; ELIMINATING THE MAXIMUM PUBLIC UTILITY TAX OF SEVEN DOLLARS AND FIFTY CENTS (\$7.50) ON PURCHASES OF METERED OR BOTTLED GAS AND LOCAL TELEPHONE SERVICE; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND A CODIFICATION CLAUSE; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA that:

SECTION 1: Sec. 15-11. Levied; rate. of Chapter 15 (TAXATION) of the City Code of Ordinances, as amended, is hereby amended as follows:

Sec. 15-11. Public service tax levied on purchase of electricity, metered or bottled gas (natural liquified petroleum gas or manufactured), and local

telephone service and fuel oil; rates.

(a) There is hereby levied and imposed by the city on each and every purchase within the city of electricity, metered or bottled gas (natural liquified petroleum gas and manufactured), local telephone service, and fuel oil a tax of ten (10) percent unless otherwise specified herein of the amount paid to and received by the sellers of such utility service from the purchaser for the purchase of the ~~such~~ utility ~~or~~ service.

(b) The tax imposed by this section shall apply to purchases within the city of local telephone service as defined in s. 203.012(3), Florida Statutes of the monthly recurring customer service charges, excluding public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company. The tax imposed hereby shall not be applied against any fuel adjustment charge stated separately as such on the consumer's utility bill. The term "fuel adjustment charge" means all increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973.

(c) The tax imposed by this section upon the purchase of utilities electricity shall be ten (10) percent on monthly purchases in amounts of up to three hundred dollars (\$300.00) plus one (1) percent on that portion of a monthly purchase in excess of three hundred dollars (\$300.00). Commencing October 1, 1994 and on each successive anniversary thereof, the one (1) percent rate aforesaid shall increase by one (1) percent until October 1, 2002 when the tax on purchases of any utility electricity regardless of

amount shall be ten (10) percent. Commencing with the 1993-1994 fiscal year of the city and prior to each fiscal year thereafter until all purchases of utilities ~~electricity~~ are taxed at ten (10) percent, each ~~the electrical~~ utility provider shall be notified by the city clerk of the tax rate to be applied during the ensuing fiscal year within five (5) days of the adoption of the annual budget [or by October 5 next following] whichever shall first occur.

SECTION 2: Sec. 15-11.1. Maximum tax. of Chapter 15 (WATER AND SEWERS) of the City of Code of Ordinances, as amended, is hereby repealed.

SECTION 3: All ordinances or parts thereof in conflict with this ordinance be and the same are hereby repealed to the extent of such conflict.

SECTION 4: If any section, sentence, clause, phrase or word of this ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding of invalidity shall not affect the remaining portions of this ordinance, and the remainder of this ordinance after the exclusion of such part or parts shall be deemed and held to be valid.

SECTION 5: The provisions of this ordinance shall be incorporated and codified in the City Code of Ordinances.

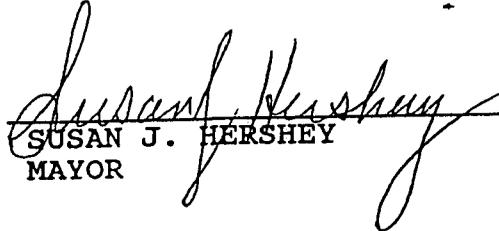
SECTION 6: This ordinance shall take effect immediately upon adoption.

ADOPTED on the first reading at a duly called meeting of the City Commission of the City of Stuart, Florida held on the 22nd day of February, 1993.

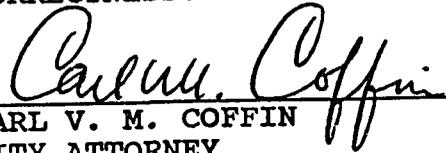
PASSED on the second reading at a duly called meeting of the
City Commission of the City of Stuart, Florida, held on the
8th day of March, 1993.

ATTEST:


EILEEN G. REEDER
CITY CLERK


SUSAN J. HERSHEY
MAYOR

APPROVED AS TO FORM AND
CORRECTNESS:


CARL V. M. COFFIN
CITY ATTORNEY

“ Codified Version ”
1-6-05

BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA

ORDINANCE NUMBER 2008-04

1 AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF
2 STUART, FLORIDA TO LEVY A UTILITY TAX OF TWO PERCENT
3 UPON THE CHARGES OF THE CITY FOR THE PURCHASE OF
4 CITY WATER BY CONSUMERS OF THE CITY WATER UTILITY;
5 PROVIDING A CONFLICTS CLAUSE AND A SEVERABILITY
6 CLAUSE; PROVIDING FOR CODIFICATION; AND FOR OTHER
7 PURPOSES.

* * * * *

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF
STUART, FLORIDA that:

SECTION 1: ARTICLE II. PUBLIC SERVICE TAX of CHAPTER 74
TAXATION of the Code of Ordinances of the City of Stuart, Florida (1995) is
amended as follows:

CHAPTER 74 TAXATION

* * * * *

8 **ARTICLE II. PUBLIC SERVICE TAX**

9 **Sec. 74-26. Levied.**

10
11 (a) There is hereby levied and imposed by the city on each and every
12 purchase within the city of electricity, metered or bottled gas (natural liquefied
13 petroleum gas and manufactured), and fuel oil a tax of ten percent unless
14 otherwise specified herein of the amount paid to and received by the sellers of
15 such utility from the purchaser for the purchase of the utility. The tax imposed by
16 this subsection upon the purchase of utilities shall be ten percent on monthly
17 purchases.

18
19 (b) ~~The tax imposed by this section upon the purchase of utilities shall be~~
20 ~~ten percent on monthly purchases.~~ There is hereby levied and imposed by the
21 city on each and every purchase within the city of water service a tax of two
22 percent of the amount paid to and received by the sellers of such utility from the
23 purchaser for the purchase of the utility.

1

SECTION 2: The provisions of this ordinance are declared to be severable and if any section, sentence, clause or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but shall remain in effect, it being the legislative intent that this ordinance shall stand notwithstanding the invalidity of any part.

2 **SECTION 3:** All ordinances or parts thereof in conflict with this ordinance
3 be and the same are hereby are repealed to the extent of such conflict.

4 **SECTION 4:** The provisions of this ordinance shall be codified in the Stuart
5 City Code of Ordinances.

6 **SECTION 5:** This ordinance shall take effect immediately upon adoption.

PASSED on first reading this 13th day of December, 2004.

ADOPTED on second reading this 20th day of December, 2004.

ATTEST:

CHERYL WHITE
CITY CLERK

MICHAEL J. MORTELL
MAYOR

APPROVED AS TO FORM
AND CORECTNESS:

CARL V.M. COFFIN
CITY ATTORNEY