RESOLUTION NO. 91-LEG-01

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA, REQUESTING THE STATE OF FLORIDA DEPARTMENT OF REVENUE TO DISCLOSE CERTAIN INFORMATION RELATING TO THE LOCAL OPTION TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 213.053(9), FLORIDA STATUTES; PROVIDING CERTAIN ASSURANCES TO THE DEPARTMENT OF REVENUE REGARDING CONFIDENTIALITY; PROVIDING PROCEDURES TO BE PUT INTO EFFECT TO ENSURE SUCH CONFIDENTIALITY; PROVIDING FOR AN AUTHENTICATED COPY OF THIS RESOLUTION TO BE TRANSMITTED TO THE DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Orange County, Florida, ("Board" hereinafter), the governing body of the County, is interested in having the Department provide a list of the names and addresses of those taxpayers who reside within Orange County and make contribution to the tourist development tax imposed pursuant to Section 125.0104, Florida Statutes; and,

WHEREAS, Section 213.053(9), Florida Statutes, provides that the Department of Revenue ("Department" hereinafter) shall, subject to receipt of an authenticated copy of a resolution adopted by the governing body, disclose to the governing body of the county levying a local option tax for which the Department is responsible for administering, the names and addresses of the taxpayers who reside within the taxing boundaries of such county; and,

WHEREAS, Section 213.053(9), Florida Statutes, also provides that the governing body, its officers and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the Department and its employees; and,

WHEREAS, Section 213.053(9), Florida Statutes, further provides that the resolution requesting such information shall provide assurances that the governing body, its officers, and employees are aware of the requirements and penalties for violating confidentiality, and shall describe the measures that will be put into effect by the governing body to assure the requisite confidentiality;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:

Section 1. The Board hereby requests the Department to provide a list of the names and addresses of the taxpayers who reside within Orange County, Florida, and who contribute to the
tourist development tax imposed pursuant to Section 125.0104, Florida Statutes. Said request is made in accordance with, and pursuant to the provisions of Section 213.053, Florida Statutes.

Section 2. The Board hereby assures the Department that the officers and employees of the Board and the Orange County Comptroller are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and of the penalties for their violation as set forth in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes. Said sections of the Florida Statutes provide, among other things, that the person or persons who violate the confidentiality requirement of Section 213.053(2), Florida Statutes, is/are guilty of a misdemeanor of the first degree and may be punished by a term of imprisonment not exceeding one year or a fine of up to $1,000 for a first time offense.

Section 3. The Board hereby declares that the following procedures shall be followed by all officers and employees of the Board and the Orange County Comptroller who receive the information from the Department. The procedures are as follows:

(a) The person receiving such information shall use such information only for official purposes;
(b) The person receiving such information shall not divulge such information except for official purposes;
(c) The person receiving such information shall either keep the information under lock and key or other secure manner with access limited to those individuals who have signed the statement described in (d) below;
(d) The persons privy to the information shall acknowledge in writing that they are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and the penalties for their violation as provided in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes; and,
(e) The Orange County Comptroller is instructed to inspect to make sure the procedures set forth herein are adhered to.
Section 4. The Board hereby directs the Orange County Comptroller to authenticate a copy of this Resolution and forward it to the Department.

Section 5. This Resolution shall become effective on the date of its adoption.


BOARD OF COUNTY COMMISSIONERS
ORANGE COUNTY, FLORIDA

By: Linda Chapin
County Chairman, Linda Chapin

Date: JAN 22 1991

ATTEST: Martha O. Haynie, Comptroller
as Clerk to the Board of County Commissioners

By: Deputy Clerk

JAN 22 1991