



COMMISSION AGENDA ITEM
DOCUMENT ROUTING FORM

26

Today's Date: April 6, 2023

DOCUMENT TITLE: Communications Services Tax Agreement between CFL & FL Dept. of Revenue

COMM. MTG. DATE: 4/4/2023 CAM #: 23-0336 ITEM #: R-3 CAM attached: ☒ YES ☐ NO

Routing Origin: CAO Router Name/Ext: Jolene C. Action Summary attached: ☒ YES ☐ NO

CIP FUNDED: ☐ YES ☒ NO

Capital Investment / Community Improvement Projects defined as having a life of at least 10 years and a cost of at least \$50,000 and shall mean improvements to real property (land, buildings, or fixtures) that add value and/or extend useful life, including major repairs such as roof replacement, etc. Term "Real Property" include: land, real estate, realty, or real.

1) City Attorney's Office: Documents to be signed/routed? ☒ YES ☐ NO # of originals attached: 2

Is attached Granicus document Final? ☒ YES ☐ NO Approved as to Form: ☐ YES ☐ NO

Date to CCO: 4/7/2023

D. Spence
Attorney's Name

DS
Initials

2) City Clerk's Office: # of originals: 2 Routed to: Donna V./Aimee L./CMO Date: 04/10/23

3) City Manager's Office: CMO LOG #: APR 15 Document received from: CCO 4/10/23

Assigned to: GREG CHAVARRIA ☒ ANTHONY FAJARDO ☐ SUSAN GRANT ☐
GREG CHAVARRIA as CRA Executive Director ☐

☐ APPROVED FOR G. CHAVARRIA'S SIGNATURE ☐ N/A FOR G. CHAVARRIA TO SIGN

PER ACM: A. Fajardo (Initial/Date)
S. Grant (Initial/Date)

APR 19 RT Temo from CCO 4/11/23
Missing sign

☐ PENDING APPROVAL (See comments below)

Comments/Questions: CCO 4/10/23

Forward 2 originals to LINDA LOGAN-SHORT/Finance- 6th Floor (to sign Addendum)

4) Finance 6th Floor: Forward 2 originals to ☐ Mayor ☒ CCO Date: 4-17-23

5) City Clerk: Scan original and forwards 2 originals to: Jolene C./CAO/ext.5035

Attach certified Reso # ☐ YES ☒ NO

Original Route form to Jolene C.

**Communications Services Tax Agreement for
Access to Confidential State Tax Information between
The City of Fort Lauderdale and The Florida Department of Revenue
(Local Government Name)**

1. The Florida Department of Revenue, acting in its capacity as coordinator of the Communications Services Tax (CST) Information Sharing Website, and the City of Fort Lauderdale (Local Government) enter into this Agreement for the sharing of certain information specified in s. 213.053(8)(t), Florida Statutes (F.S.). This Agreement does not apply to any Federal tax information that the Federal Government provided to the Florida Department of Revenue.
2. According to s. 213.053(8), F.S., when in receipt of information shared under this Agreement, the Local Government and any person or entity that may have access to confidential information obtained by the Local Government under this Agreement shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). Violation of confidentiality requirements is a misdemeanor of the first-degree, punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to \$1,000.
3. As stated in s. 213.053(2), F.S., all information contained in returns, reports, accounts, or declarations is confidential. The Local Government and the person(s) referenced in paragraph 5 of this Agreement agree to take appropriate steps to protect confidential information obtained from the Florida Department of Revenue under this agreement from unauthorized use or disclosure.
4. The Local Government agrees that the information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., will be kept in a secure environment, and will only be used for the purposes stated in paragraph 5 of this Agreement. When no longer needed, the information obtained from the Florida Department of Revenue must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a cross-cut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.
5. Only the person(s) or entity designated by the Local Government ["Designated Person" and "Other Authorized Employees"] with an official need and use will be allowed to request, obtain, receive, and review the information. The Local Government agrees that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be shared by the Local Government, Designated Person, or Other Authorized Employees only with persons with direct responsibility for budget preparation, auditing, revenue or financial administration, or legal counsel, and may only be used for purposes related to budget preparation, auditing, and revenue and financial administration. Information shared under this Agreement may not be further disclosed by the recipient unless meeting these stated criteria.
6. Each Designated Person and Other Authorized Employee is required to execute their respective "Certification" section of the Communications Services Tax Agreement for Access to Confidential State Tax Information, which is found in the Addendum to this Agreement. This Certification indicates that such persons are familiar with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., and that such persons are bound by the terms of this Agreement. Any Designated Persons and Other Authorized Employees who have been selected by the Local Government subsequent to the signing of this Agreement must execute a separate Certification, which shall become a part of this Agreement. In each instance, Certifications shall be forwarded to the Florida Department of Revenue Disclosure Officer within 15 business days of hire date or change of employment status, with a cover letter signed by the Local Government signatory to this agreement.
7. The Local Government shall notify the Florida Department of Revenue Disclosure Officer in writing within 15 business days when any signatory of this Agreement [including Designated Person(s) and Other Authorized Employees] leaves employment or changes employment status such that he or she no longer has an official use for the information.
8. **Effective Date**
This Agreement shall be effective on the date all parties have signed the Agreement.
9. **Duration and Termination**
 - A. This Agreement shall terminate five (5) years from the effective date.
 - B. Either party may terminate this Agreement upon no less than thirty (30) calendar days notice, without cause, unless the parties mutually agree upon a lesser time. Said notice shall be in writing, delivered by certified mail, return receipt requested, or in person with proof of delivery.

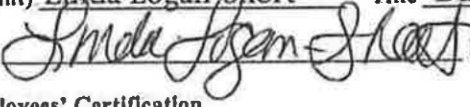
ADDENDUM

**Communications Services Tax Agreement for
Access to Confidential State Tax Information between
The City of Fort Lauderdale and The Florida Department of Revenue**
(Local Government Name)

Designated Person's Certification

As the person designated in paragraph 13 of this Agreement to receive password and user identification information for accessing the CST Information Sharing Website, and to control access to the CST Information Sharing Website, I certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware that the unauthorized use or disclosure of state tax information is a misdemeanor of the first degree punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to \$1,000. I understand that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration. I further certify that I have received a copy of the Agreement and agree to be bound by all of the Agreement terms.

Designee Name (print) Linda Logan-Short Title Director of Finance

Designee signature  Date 4/27/2023

Other Authorized Employees' Certification

As an authorized employee or contractor of the Local Government, I certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware that the unauthorized use or disclosure of state tax information is a misdemeanor of the first degree punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to \$1,000. I understand that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration. I further certify that I have received a copy of the Agreement and agree to be bound by all of the Agreement terms.

Name (print) _____ Title _____

Signature _____ Date _____

Name (print) _____ Title _____

Signature _____ Date _____

Name (print) _____ Title _____

Signature _____ Date _____

Name (print) _____ Title _____

Signature _____ Date _____

Name (print) _____ Title _____

Signature _____ Date _____

Name (print) _____ Title _____

Signature _____ Date _____

(Attach additional sheets, if needed)

**Communications Services Tax Agreement for
Access to Confidential State Tax Information between
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(Local Government Name)**

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2. According to s. 213.053(8), F.S., when in receipt of information shared under this Agreement, the Local Government and any person or entity that may have access to confidential information obtained by the Local Government under this Agreement shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). Violation of confidentiality requirements is a misdemeanor of the first-degree, punishable as stated in ss. 775.082 and 775.083, F.S., by up to one year in prison and/or fines up to \$1,000.
3. As stated in s. 213.053(2), F.S., all information contained in returns, reports, accounts, or declarations is confidential. The Local Government and the person(s) referenced in paragraph 5 of this Agreement agree to take appropriate steps to protect confidential information obtained from the Florida Department of Revenue under this agreement from unauthorized use or disclosure.
4. The Local Government agrees that the information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., will be kept in a secure environment, and will only be used for the purposes stated in paragraph 5 of this Agreement. When no longer needed, the information obtained from the Florida Department of Revenue must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a cross-cut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.
5. Only the person(s) or entity designated by the Local Government ["Designated Person" and "Other Authorized Employees"] with an official need and use will be allowed to request, obtain, receive, and review the information. The Local Government agrees that information obtained from the Florida Department of Revenue pursuant to s. 213.053(8)(t), F.S., may be shared by the Local Government, Designated Person, or Other Authorized Employees only with persons with direct responsibility for budget preparation, auditing, revenue or financial administration, or legal counsel, and may only be used for purposes related to budget preparation, auditing, and revenue and financial administration. Information shared under this Agreement may not be further disclosed by the recipient unless meeting these stated criteria.
6. Each Designated Person and Other Authorized Employee is required to execute their respective "Certification" section of the Communications Services Tax Agreement for Access to Confidential State Tax Information, which is found in the Addendum to this Agreement. This Certification indicates that such persons are familiar with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., and that such persons are bound by the terms of this Agreement. Any Designated Persons and Other Authorized Employees who have been selected by the Local Government subsequent to the signing of this Agreement must execute a separate Certification, which shall become a part of this Agreement. In each instance, Certifications shall be forwarded to the Florida Department of Revenue Disclosure Officer within 15 business days of hire date or change of employment status, with a cover letter signed by the Local Government signatory to this agreement.
7. The Local Government shall notify the Florida Department of Revenue Disclosure Officer in writing within 15 business days when any signatory of this Agreement [including Designated Person(s) and Other Authorized Employees] leaves employment or changes employment status such that he or she no longer has an official use for the information.
8. **Effective Date**
This Agreement shall be effective on the date all parties have signed the Agreement.
9. **Duration and Termination**
 - A. This Agreement shall terminate five (5) years from the effective date.
 - B. Either party may terminate this Agreement upon no less than thirty (30) calendar days notice, without cause, unless the parties mutually agree upon a lesser time. Said notice shall be in writing, delivered by certified mail, return receipt requested, or in person with proof of delivery.

10. Legal Requirements

With respect to its interpretation, construction, effect, performance, enforcement, and all other matters, this Agreement shall be governed by, and be consistent with, the whole law of the State of Florida, both procedural and substantive. Any and all litigation arising under this Agreement shall be brought in the appropriate State of Florida court in Leon County, Florida.

- A. Each party hereto agrees that it shall be solely responsible for the wrongful act of its employees, contractors, and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity and the limitation set forth in section 768.28, F.S.
- B. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of any existing violation, breach, wrongful conduct; or of any future violation, breach, or wrongful conduct.

11. Modification

Modification of this Agreement shall only be valid when reduced to writing and duly signed. The parties agree to renegotiate this Agreement if revisions of applicable Federal and/or State statutes and regulations make changes necessary; or when either party deems such action appropriate in the administration of the laws.

12. Severability

If any provision of this Agreement or the application of it is determined to be invalid for any reason, such determination shall not affect the validity of other provisions or applications of the Agreement which can be given effect without the invalid provision or application. To this end, the provisions of this Agreement are declared to be severable.

13. The Local Government designates the following Designated Person to receive the password and user identification information for accessing the CST Information Sharing Website, and to control access to the CST Information Sharing Website:

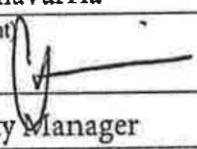
Name (print) Linda Logan-Short Title Director of Finance

Mailing Address 100 North Andrews Avenue City/ZIP Fort Lauderdale / 33301

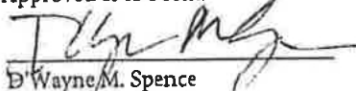
Phone Number 954-828-5267 E-mail Address lshort@fortlauderdale.gov

14. This Agreement must be signed by the Local Government representative and the Florida Department of Revenue. Please sign and date in the space below. A copy of the Agreement, signed by the Florida Department of Revenue, will be returned to you. The parties have fully authorized the following persons to sign this Agreement on their behalf:

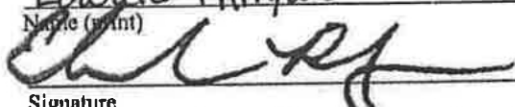
Approved by Local Government:

Greg Chavarria
Name (print) _____

Signature _____
Title City Manager
Date 4/10/2023

Approved as to Form:


D'Wayne M. Spence
Interim City Attorney

Approved by Florida Department of Revenue:

Edward Philyaw
Name (print) _____

Signature _____
Deputy Program Director, General Tax Administration

OR

Name (print) _____

Signature _____
Program Director, General Tax Administration

Date 5/1/2023

Please return your signed Agreement and Addendum to Paul Fultz, Disclosure Officer:

By e-mail to: local-govt-unit@dor.state.fl.us
By fax to: 850-921-4711
By mail to: Florida Department of Revenue
Local Government Unit
P.O. Box 6530
Tallahassee, FL 32314-6668

RMH M-3 [23-0264](#) Motion Approving an Agreement to Provide Generators for the George T. Lohmeyer Wastewater Treatment Plant - Cummins Inc. - \$7,683,812.36 (Commission Districts 1, 2, 3 and 4)

APPROVED

Yea: 5 - Commissioner Herbst, Commissioner Glassman, Commissioner Beasley-Pittman, Vice Mayor Sturman and Mayor Trantalis

NEIGHBOR PRESENTATIONS

NP-1 [23-0376](#) William Schneider - Boat Ramp Access for Tours

RECEIVED

RESOLUTIONS

CLERK R-1 [23-0364](#) Appointment of Board and Committee Members - (Commission Districts 1, 2, 3 and 4)

ADOPTED AS AMENDED

Yea: 5 - Commissioner Herbst, Commissioner Glassman, Commissioner Beasley-Pittman, Vice Mayor Sturman and Mayor Trantalis

RMH R-2 [23-0296](#) Resolution Approving a Request for a Special Permit to Extend Construction Hours for the Pier Sixty-Six Hotel & Marina Development Subject to the Requirements of Section 17-10 - Construction of Large or Complex Projects (Transportation and Non-Transportation) of the City of Fort Lauderdale's Code of Ordinances District - (Commission District 4)

ADOPTED

Yea: 4 - Commissioner Glassman, Commissioner Beasley-Pittman, Vice Mayor Sturman and Mayor Trantalis

Nay: 1 - Commissioner Herbst

DMS R-3 [23-0336](#) Resolution Authorizing the City Manager to Execute a Communication Services Tax Agreement with the Florida Department of Revenue - (Commission Districts 1, 2, 3 and 4)

ADOPTED

Yea: 5 - Commissioner Herbst, Commissioner Glassman, Commissioner Beasley-Pittman, Vice Mayor Sturman and Mayor Trantalis

RESOLUTION NO. 23-

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE A COMMUNICATION SERVICES TAX AGREEMENT WITH THE FLORIDA DEPARTMENT OF REVENUE FOR ACCESS TO CONFIDENTIAL STATE TAX INFORMATION AND AUTHORIZING THE DIRECTOR OF FINANCE AS THE CITY'S "DESIGNATED PERSON"; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Fort Lauderdale's Finance Department requires electronic access to the Florida Department of Revenue Local Government Communication Services Tax Information Sharing System which allows the Finance Department personnel the ability to audit the CST revenue that is being remitted to the City of Fort Lauderdale ("City") and ensure that the CST revenue is posted to the applicable period for financing reporting purposes; and

WHEREAS, a Communications Services Tax ("CST") Agreement between the City and the Florida Department of Revenue will allow the City to obtain the necessary information from the Florida Department of Revenue's database; and

WHEREAS, the CST Agreement will become effective on the date of the last signature by the parties and shall remain in effect for a period of five (5) years unless terminated or cancelled sooner; and

WHEREAS, the CST Agreement requires the City to identify a Designated Person to control the access to the CST Information Sharing Website.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That the City Manager is hereby authorized to execute a Communication Services Tax Agreement with the Florida Department of Revenue to enable the City's Finance Department personnel the ability to audit the CST revenue that is being remitted to the City and ensure that the CST revenue is posted to the applicable period for financing reporting purposes.

SECTION 2. That Linda Logan-Short, Director of Finance for the City of Fort Lauderdale, shall be the Designated Person to control the access to the CST Information Sharing Website.

SECTION 3. That all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4. That if any clause, section, or other part of this resolution shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this resolution shall not be affected thereby, but shall remain in full force and effect.

SECTION 5. That this Resolution shall be in full force and effect upon final passage and adoption.

ADOPTED this ____ day of _____, 2023.

Mayor
DEAN J. TRANTALIS

ATTEST:

City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM:

Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis _____
John C. Herbst _____
Steven Glassman _____
Pamela Beasley-Pittman _____
Warren Sturman _____



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING**

#23-0336

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Greg Chavarria, City Manager

DATE: April 4, 2023

TITLE: Resolution Authorizing the City Manager to Execute a Communication
Services Tax Agreement with the Florida Department of Revenue -
(Commission Districts 1, 2, 3 and 4)

Recommendation

Staff recommends the City Commission adopt a resolution authorizing the City Manager or his designee to execute a Communication Services Tax (CST) Agreement (Agreement) with the Florida Department of Revenue for Access to Confidential State Tax Information and authorize the Director of Finance as the City's "Designated Person."

Background

The Finance Department requires electronic access to the Florida Department of Revenue Local Government CST Information Sharing System. This secure system is available only to authorized local governments. Access to this system allows the Finance Department personnel the ability to audit the CST revenue that is being remitted to the City and ensure that CST revenue is posted to the applicable period for financial reporting purposes.

The Agreement shall take effect upon the date of last signature by the parties and shall remain in effect for five (5) years from this date unless sooner terminated or cancelled. The Agreement requires the City to identify a Designated Person to control the access to the CST Information Sharing Website. The City's Designated Person shall be Linda Logan-Short, Director of Finance.

Resource Impact

There is no fiscal impact association with this action.

Strategic Connections

This item supports the *Press Play Fort Lauderdale 2024* Strategic Plan, specifically advancing:

- The Internal Support Focus Area
- Goal 8: Build a leading government organization that manages all resources wisely and sustainably.

- Objective: Maintain financial integrity through sound budgeting practices, prudent fiscal management, cost effective operations, and long-term financial planning

This item advances the *Fast Forward Fort Lauderdale 2035* Vision Plan: We Are United

Attachments

Exhibit 1 - Communications Services Tax Agreement

Exhibit 2 - Resolution

Prepared by: Linda Short, Director, Finance

Department Director: Linda Short, Finance