

Meeting Date
November 7, 2017



AGENDA	
Section	Consent
Item No.	II, D, 1,

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	Resolution and Approval of Agreement for Access to Local Government Communications Services Tax (CST) Sharing System
DEPT/OFFICE:	County Manager's Office

Requested Action:

It is requested that the Board of County Commissioners authorize the County Manager, Frank Abbate, to update Brevard County's agreement with the Florida Department of Revenue to allow County Budget access to information provided by communications providers regarding local tax revenues collected pursuant to Florida Statute.

Summary Explanation & Background:

Brevard County's current CST sharing agreement has Stockton Whitten as the sole designee. The County Manager's office would like to update the agreement to authorize Frank Abbate as the designee, as well as provide access to two individuals in the County Budget office.

Frank Abbate would have authority to update the "other authorized employees" as necessary.

Users are subject to confidentiality requirements set out in s. 213.053, Florida States. The information may be used only for budget preparation, auditing, and revenue and financial administration.

This agreement, once approved by the State, will be effective for five years.

Clerk to the Board Instructions: Return Copy to CAO

Exhibits Attached: Resolution and Access Agreement

Contract /Agreement (If attached): Reviewed by County Attorney Yes No PR

County Manager Frank Abbate 	Interim Assistant County Manager Jim Liesenfelt	Department Director / Extension
	Assistant County Manager John Denninghoff	



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

November 8, 2017

MEMORANDUM

TO: Frank Abbate, County Manager

RE: Item II.D.1., Resolution and Communications Services Tax Agreement Between Brevard County and the Florida Department of Revenue for Access to Local Government Communications Services Tax (CST) Sharing System

The Board of County Commissioners, in regular session on November 7, 2017, adopted Resolution No. 17-222; and authorized the County Manager to update Brevard County's Agreement with the Florida Department of Revenue to allow County Budget access to information provided by communications providers regarding local tax revenues collected pursuant to Florida Statute. Enclosed is a fully-executed Resolution and an executed Communications Services Tax Agreement.

Upon execution by Florida Department of Revenue, please return a fully-executed Communications Services Tax Agreement to this office for inclusion in the official minutes.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

A handwritten signature in cursive script that reads "Tammy Rowe".

Tammy Rowe, Deputy Clerk

/kp

Encls. (2)

cc: Budget Office

RESOLUTION No. 2017- 222

RESOLUTION OF THE BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS
REGARDING ACCESS TO THE
LOCAL GOVERNMENT COMMUNICATIONS SERVICES TAX SHARING SYSTEM

WHEREAS, pursuant to section 213.053, Florida Statutes, the State of Florida Department of Revenue maintains a Communications Services Tax Information Sharing Website (CST website) in order to share with local government state tax information on the communications services tax collection; and

WHEREAS, Brevard County has a current access agreement listing a prior County Manager, Stockton Whitten, as the designated person controlling access to this sharing Website; and

WHEREAS, access to the website is necessary for budget preparation, auditing, revenue or financial administration;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Brevard County, Florida, in regular session duly assembled, that the current County Manager, Frank Abbate, is authorized as the designated person for receiving password and user identification information to the CST Information Sharing Website and for controlling access, including determinations as to other authorized employees right to access the website. The Brevard County Commissioners agree that the County Manager's office will notify the Department of Revenue Disclosure Officer in writing within 15 business days should Frank Abbate leave the position of County Manager. The Brevard County Commissioners authorize any successors-in-interest to the County Manager position to act as the designated person under this agreement upon the new County Manager's execution of the certification in the addendum to the CST Agreement with Florida's Department of Revenue.

DONE, ORDERED AND RESOLVED, in Regular Session by the Board of County Commissioners of Brevard County, this 7 day of November, 2017 A.D.

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA

By: 

CURT SMITH, CHAIRMAN

As approved by the Board on 11/7/17

ATTEST:


SCOTT ELLIS, CLERK

**Communications Services Tax Agreement for
Access to Confidential State Tax Information between
Brevard County 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 Brevard County (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.

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

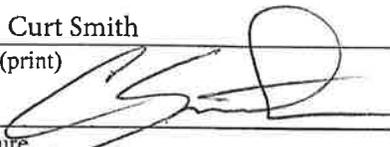
If any provision of this Agreement or the application of it is determined to be invalid for any reason, such determination shall not affect the validity of other provisions or applications of the Agreement which can be given effect without the invalid provision or application. To this end, the provisions 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) Mr. Frank Abbate Title Brevard County Manager
Mailing Address 2725 Judge Fran Jamieson Way, C-301 City/ZIP Viera, Florida 32940
Phone Number (321) 633-2001 E-mail Address frank.abbate@brevardfl.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:

Mr. Curt Smith
Name (print) _____
Signature 
Title Chairman, Brevard Board of County Commissioners
Date November 7, 2017

Approved by Florida Department of Revenue:

Name (print) _____
Signature _____
Title Deputy Program Director, General Tax Administration

OR

Name (print) _____
Signature _____
Title Program Director, General Tax Administration
Date _____

Approved by Board 11/7/17

ATTEST:



SCOTT ELLIS, CLERK

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

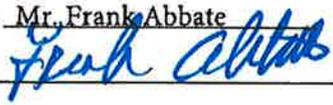
ADDENDUM

**Communications Services Tax Agreement for
Access to Confidential State Tax Information between
Brevard County 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) Mr. Frank Abbate Title County Manager

Designee signature  Date 10/13/17

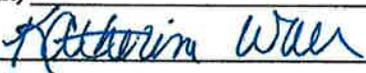
Other Authorized Employees' Certification

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) Ms. Jill Hayes Title Director, Brevard County Budget Office

Signature  Date 10/10/2017

Name (print) Ms. Katherine Wall Title Special Projects Coordinator IV

Signature  Date 10/10/2017

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)