

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

3G-1

AGENDA ITEM SUMMARY

Meeting Date: October 7, 2014 ☒ Consent ☐ Regular
 ☐ Workshop ☐ Public Hearing

Department:
Submitted By: Office of Financial Management & Budget
Submitted For: Office of Financial Management & Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to: **A) approve** the Communication Services Tax Agreement for Access to Confidential State Tax Information with the Florida Department of Revenue (DOR), which authorizes the Office of Financial Management & Budget (OFMB) to access necessary information for revenue projections; and **B) authorize** the County Administrator or his designee to execute any future agreements relating to continued access to DOR's communication services tax information.

Summary: Execution of the Communications Services Tax Agreement will provide OFMB with the necessary access to confidential communication services tax information maintained by DOR. This is a required agreement at no cost to the County. Delegating signature authority will simplify future agreements. Countywide (PK)

Background and Policy Issues: During the budget process and at other times throughout the year, OFMB needs access to communication services tax information to assist with current and future revenue projections.

Attachments: Communication Services Tax Agreement

Recommended by: Elizabeth A. Bleser 9/8/14
Department Director Date

Approved By: [Signature] 9/9/14
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2015	2016	2017	2018	2019
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	*				

ADDITIONAL FTE
POSITIONS (Cumulative) _____

Is Item Included In Current Budget? Yes ____ No ____

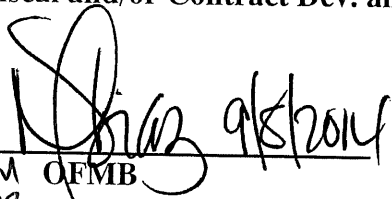
Budget Account No:


B. Recommended Sources of Funds/Summary of Fiscal Impact:

* No fiscal impact.

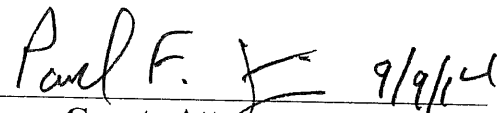
III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:


5/10 AM 9/8/14
OFMB


Contract Dev. and Control
9-8-14 Barbara Wheeler

B. Legal Sufficiency:


County Attorney

C. Other Department Review:

Department Director

**Communications Services Tax
Agreement for Access to Confidential State Tax Information
between**

Palm Beach 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 **Palm Beach County** (Local Government) enter into this Agreement for the sharing of certain information specified in s. 213.053(8)(t), Florida Statutes (F.S.).
2. According to s. 213.053(8), F.S., when in receipt of information shared under this Agreement, the Local Government, its employees, its contractors, and any other person who 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. 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 related to or identifying specific taxpayers is confidential. The Local Government and the person(s) designated below agree to take appropriate steps to protect confidential information obtained from the Department of Revenue under this agreement from unauthorized use or disclosure.
4. The Local Government and the person(s) designated below agree that confidential state tax information will be kept in a secure environment, and will only be used for official tax administration purposes. When no longer needed, tax information obtained from the Department 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 employees of the Local Government with an official need and use will be allowed to request, receive, and review state tax information. The Local Government agrees that confidential state tax information obtained from the Department will be shared 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. Confidential and exempt information may not be further disclosed by the recipient unless meeting these stated criteria.
6. Each authorized employee as stated in paragraph 5 above is required to execute the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., found in the Addendum to this agreement. Any person who becomes an authorized employee subsequent to the signing of this agreement must execute a separate certification of familiarity. In each instance, certifications shall be forwarded to the 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 Department of Revenue Disclosure Officer in writing within 15 business days when any signatory of this Agreement 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
- A. 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.
- B. 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.
- C. 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 person to receive password and user identification information for accessing the CST Information Sharing Website, and to control access to the CST Information Sharing Website:

Name (print) Susan Neary Title Budget Manager

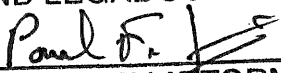
Mailing Address 301 N. Olive Ave. 7th Floor City/ZIP West Palm Beach/33401

Phone Number 561-355-2397 E-mail Address sneary@pbcgov.org

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.

Approved by Local Government: Approved by Florida Department of Revenue:

Signature _____	Signature _____
Title _____	Executive Director
	Florida Department of Revenue
Date _____	Date _____

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

COUNTY ATTORNEY

Please return your signed Agreement and Addendum to:

By e-mail to: fultzp@dor.state.fl.us

By fax to: 850-488-7112

By mail to:
Paul Fultz, Disclosure Officer
Florida Department of Revenue
P.O. Box 6668
Tallahassee, FL 32314-6668

ADDENDUM

**Communications Services Tax
Agreement for Access to Confidential State Tax Information
between**

Palm Beach County and The Florida Department of Revenue
(Local Government Name)

Designee'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 confidential state tax information obtained from the Department of Revenue may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration

Designee signature Susan Neely Date 9/5/14

Other Authorized Employees

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 state tax information received from the Department of Revenue may be used only for official purposes related to budget preparation, auditing, and revenue and financial administration

Name (print) John Wilson Title Budget Director

Signature [Signature] Date 9/5/14

Name (print) Mariana Diaz Title Assistant Budget Director

Signature [Signature] Date 9/5/2014

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)