

Smith, Shona

From: Cooper, Donald
Sent: Monday, March 07, 2016 8:34 AM
To: Smith, Shona
Subject: FW: Proposed Sales Tax Distribution
Attachments: image001.jpg; image002.png; image003.gif

Please include email train as part of CM report 3/15 meeting.

From: Katz, Mitchell
Sent: Friday, March 04, 2016 2:43 PM
To: Cooper, Donald
Cc: Pfeffer, Noel
Subject: Fwd: Proposed Sales Tax Distribution

Don

Please share with my colleagues

Mitch Katz
City Commissioner
City of Delray Beach
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Delray Beach, FL 3344
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Begin forwarded message:

From: Steven Abrams <SAbrams@pbcgov.org>
Date: March 4, 2016 at 2:40:09 PM EST
To: "katz@mydelraybeach.com" <katz@mydelraybeach.com>
Cc: LEIF & MICHELL AHNELL <bocacm@myboca.us>
Subject: Fwd: Proposed Sales Tax Distribution

Mitch (Delray) and Leif (Boca), you have both asked me about this. See below. Please let me know if you have any further thoughts. I am going to think it through further too.

Sent aboard Tri-Rail from my iPhone 6

Begin forwarded message:

From: Paul King F. <PKing@pbcgov.org>
Date: March 4, 2016 at 2:28:35 PM EST
To: Steven Abrams <SAbrams@pbcgov.org>
Cc: Verdenia Baker <VBaker@pbcgov.org>, Denise Nieman <DNieman@pbcgov.org>
Subject: RE: Proposed Sales Tax Distribution

Commissioner Abrams-I do not believe that the DOR would agree to such a distribution formula for the infrastructure surtax proceeds. The distribution change contemplated by the surtax statute is for a shift in the percentages to be distributed between the County and the Municipalities. The only way the distribution shift suggested could happen would be for the applicable interlocal agreement to state the specific percentage of the surtax proceeds to be distributed to **each** Municipality. Once established that distribution formula could not be changed without a lengthy advance notice to the DOR through an amended interlocal agreement. Let me know if you have any other questions. Paul.

From: Steven Abrams
Sent: Friday, March 04, 2016 2:12 PM
To: Paul King F.; Denise Nieman
Cc: Verdenia Baker
Subject: RE: Proposed Sales Tax Distribution

So if the municipalities could agree on a distribution formula based on point of sale (or any other methodology), then they could do so?

SLA

From: Paul King F.
Sent: Friday, March 04, 2016 2:09 PM
To: Denise Nieman
Cc: Steven Abrams; Verdenia Baker
Subject: RE: Proposed Sales Tax Distribution

Denise-The infrastructure sales tax surtax proceeds are distributed by the Department of Revenue (DOR) under a statutory formula that is population based (approximately 60% to the County and 40% to the Municipalities, absent an interlocal agreement) rather than by being based on point of sale collection numbers. The DOR collects the infrastructure surtax proceeds from all applicable sellers in the County and then distributes those surtax proceeds (minus a 2%

administrative fee) to the County and the Municipalities either under the statutory formula, or by some other percentage formula as established through an interlocal agreement. Please let me know if you have any further questions on this issue. Paul.

From: Denise Nieman
Sent: Friday, March 04, 2016 1:16 PM
To: Steven Abrams; Verdenia Baker
Cc: Paul King F.
Subject: RE: Proposed Sales Tax Distribution

I've asked Paul to look into this.

Denise M. Nieman
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From: Steven Abrams
Sent: Friday, March 04, 2016 12:49 PM
To: Denise Nieman; Verdenia Baker
Subject: Proposed Sales Tax Distribution

The question has arisen as to whether proposed sales tax surcharge revenues allocated to the municipalities can be distributed based on point of sale (or similar basis) as opposed to a per capita basis. This would be a more equitable distribution, since sales generated in a city would be used in the city. I believe Verdenia and I discussed this briefly a bit ago, and she thought the state statute would not allow it. Nonetheless, please research and provide a response in writing so I can forward to the municipalities in my district that have inquired. Thanks.

Commissioner Steven L. Abrams
Palm Beach County Board of County Commissioners
Governmental Center - 12th Floor

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Visit my District 4 Web page!

<http://www.pbcgov.com/countycommissioners/district4/>



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