

RESOLUTION R-26-050

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, REQUESTING THE STATE OF FLORIDA DEPARTMENT OF REVENUE TO DISCLOSE CERTAIN INFORMATION RELATING TO THE FLORIDA TAX ON SALES PURSUANT TO SECTION 213.053(10), FLORIDA STATUTES; AND PROVIDING CERTAIN ASSURANCES TO THE DEPARTMENT OF REVENUE REGARDING CONFIDENTIALITY

WHEREAS, Manatee County, Florida ("county" hereinafter), is a political subdivision of the State of Florida; and

WHEREAS, Section 213.053(10), 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 the names and addresses of the sales tax taxpayers who reside within the taxing boundaries of such county; and

WHEREAS, Section 213.053(10), Florida Statutes 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(10), Florida Statutes 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; and

WHEREAS, the Board of County Commissioners of Manatee 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 Manatee County, Florida, and makes contribution to the tax on sales, use and other transactions, Chapter 212, Florida Statutes.

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

Section 1 The Board intends to hereby assure the Department that the Board, its officers and employees (as described hereinafter) 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, 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 2 The Board hereby declares that the information received from the Department shall only be viewed by the following County officers employees, Clerk of the Circuit Court employees, and advisory board members: The County Administrator, The Clerk of the Circuit Court, the County Attorney, the Assistant County Attorney who advises on sales tax matters, the Director of the Financial Management Department, the Financial Management Administrator, the Budget Division Manager, and staff of the Clerk of the Circuit Court's Division of Inspector General.

Section 3 The Board hereby declares that the following procedures shall be followed by all persons listed in Section 2 herein 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;

(c) the person receiving such information shall either keep the information under lock and key or burn or shred such information;

(d) the person listed in Section 2 shall acknowledge 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

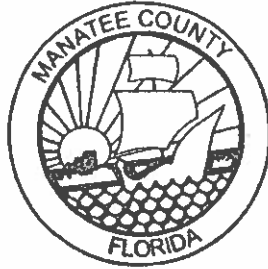
(e) the Director of the Financial Management Department for the County is instructed to make sure the procedures set forth herein are adhered to.

Section 4 The Board of County Commissioners hereby requests the Department to continue to provide a list each month of all new and relocating sales tax accounts, within the ZIP Codes 34228, 33598, 34240, 34251 and 34243 including the names of the county for which they pay (and any other ZIP Codes within Manatee County which may be requested in the future by any person listed in Section 2 until June 30, 2028). These are taxpayers who contribute to the tax on sale, use and other transactions Chapter 212, Florida Statutes. Said request is made in accordance with, and pursuant to the provisions of Section 213.053(10), Florida Statutes.

Section 5 County hereby directs staff to authenticate a copy of the Resolution and forward it to the Department of Revenue of the State of Florida.

Section 6 EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption.



**BOARD OF COUNTY
COMMISSIONERS OF
MANATEE COUNTY, FLORIDA**

By: _____

Chairman

Date: _____

ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT COURT

BY: _____

Deputy Clerk



April 21, 2026 - Regular Meeting

Subject

Adoption of Resolution R-26-050, requesting the State of Florida Department of Revenue to disclose certain information relating to the Florida Tax on Sales, Claudia Campos, Interim Chief Financial Officer - Countywide

Category

CONSENT AGENDA

Briefings

None

Contact and/or Presenter Information

Claudia Campos, Interim Chief Financial Officer

Action Requested

Adoption of Resolution R-26-050, requesting that the Department of Revenue continue providing a monthly list of all new and relocated sales tax accounts within specified ZIP codes in Manatee County, including the counties where taxes are remitted.

Enabling/Regulating Authority

Florida Statutes, Section 213.053 (10), Establishes confidentiality requirements.

Applicable Advisory Board

N/A

Background Discussion

The Board of County Commissioners requests that the Department continue to provide a monthly list of all new and relocating Sales Taxes accounts located within zip codes 34228, 33598, 34240, 34251, and 34243, including the names of the county for which they pay, as well as any additionally zip codes within Manatee County that may be requested in the future (through June 30, 2028). This information includes the name of the counties where such taxes are remitted and pertains to taxpayers contributing to sales, use, and other transactions.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

Send the approved agenda item to the following:

****Per Claudia 4/21/26: Provide Laurie Stephens, Internal Audit, with a certified copy of R-26-050 to forward to DOR.**

Clerk: Annette.Herman@ManateeClerk.com, Denise.Hege@ManateeClerk.com, Julie.Jensvold@ManateeClerk.com, and Anibal.LambertEstevez@ManateeClerk.com

County Attorney: Patricia.nolan@mymanatee.org and Pamela.dagostino@mymanatee.org

BOCC: Claudia.campos@mymanatee.org, raquel.bothast@mymanatee.org, Debbie.Marchbank@mymanatee.org, and andrea.berggren@mymanatee.org

Distributed 4/22/26, RT

Cost and Funds Source Account Number and Name

Various

Amount and Frequency of Recurring Costs

N/A