



Broward County

Legislation Details (With Text)

File #: 21-804 **Version:** 1

Status: Agenda Ready

In control: Finance - Records, Taxes, and Treasury Division

On agenda: 6/1/2021 **Final action:** 6/1/2021

Title: MOTION TO APPROVE execution of a Closing Agreement by the County Administrator, compromising and settling a taxpayer's Tourist Development Tax liability, and authorizing the release of a Tourist Development Tax Warrant Lien upon final payment.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
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Broward County Commission Regular Meeting

Director's Name: George Tablack

Department: Finance and Administrative Services **Division:** Records, Taxes, and Treasury

Information

Requested Action

MOTION TO APPROVE execution of a Closing Agreement by the County Administrator, compromising and settling a taxpayer's Tourist Development Tax liability, and authorizing the release of a Tourist Development Tax Warrant Lien upon final payment.

Why Action is Necessary

Board approval is necessary in order to comply with Broward County Resolution No. 1999-220 to settle an amount in excess of \$10,000.

What Action Accomplishes

Approves Closing Agreement with a taxpayer.

Is this Action Goal Related

No

Previous Action Taken

None.

Summary Explanation/Background

THE FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT AND THE RECORDS, TAXES, AND TREASURY DIVISION RECOMMEND APPROVAL OF THE ABOVE MOTION.

On March 9, 1999 (Item No. 18), the Board adopted Resolution No. 1999-220, which established

guidelines for the Tourist Development Tax Section of the Records, Taxes, and Treasury Division regarding reasonable cause to compromise Tourist Development Tax penalties. This item seeks to compromise the penalties owed by a taxpayer as part of a settlement of disputed claims over amounts claimed by the County. It is in the best interest of the County in order to avoid the costs and uncertainty associated with ongoing negotiations and the possibility of litigation. The County Auditor has been consulted and is in agreement with the proposed settlement.

Pursuant to Section 213.053, Florida Statutes, information in the records of this compromise is confidential and exempt from the provisions of Section 119.07(1), Florida Statutes. The Closing Agreement is therefore not included as an exhibit.

All dollar amounts referenced in this agenda item have been rounded to the nearest whole dollar.

Source of Additional Information

Thomas Kennedy, Director | Records, Taxes, and Treasury Division, (954) 357-5777

Fiscal Impact

Fiscal Impact/Cost Summary

The fiscal impact of this Closing Agreement is the County's receipt of \$133,929 in previously unpaid Tourist Development Tax penalties and interest.