



**Florida Department of Revenue**  
*General Tax Administration*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 9, 2022

Village of Sea Ranch Lakes  
Attn: John Tomlinson  
1 Gatehouse Rd  
Sea Ranch Lakes, FL 33308

Re: Expired Local Government Login for Information Sharing, Communications Services Tax

Dear Local Government Contact:

Each local jurisdiction in Florida can obtain Communications Services Tax (CST) distribution and provider information from the Florida Department of Revenue. This information is available on the Department's website at [taxapps.floridarevenue.com/cstinfosharing](https://taxapps.floridarevenue.com/cstinfosharing).

You must complete and update the Communications Services Tax Agreement for Access to Confidential State Tax Information (enclosed) to access your local CST revenue information and the names of providers that reported local CST to your jurisdiction. (The agreement must be updated every five (5) years.)

The agreement for your jurisdiction has expired.

Section 202.32, Florida Statutes provides, "The department may request from any state, county, municipal, or local governmental agency any information that the department considers necessary in administering this chapter, and such agency shall furnish such information." Accordingly, please complete the enclosed agreement as soon as possible and return it to the Department's Local Government Unit at the address provided on page two of the agreement.

Kind regards,

*Ginger White*

Ginger White, Communications Services Tax Coordinator  
Florida Department of Revenue  
P.O. Box 5139  
Tallahassee, FL 32399-5139  
(850)717-7309  
[Ginger.White@floridarevenue.com](mailto:Ginger.White@floridarevenue.com)

**Communications Services Tax Agreement for  
Access to Confidential State Tax Information between  
\_\_\_\_\_ 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 \_\_\_\_\_ (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) \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_ City/ZIP \_\_\_\_\_

Phone Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

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:**

**Approved by Florida Department of Revenue:**

\_\_\_\_\_  
Name (print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (print)

\_\_\_\_\_  
Signature

Deputy Program Director, General Tax Administration

OR

\_\_\_\_\_  
Name (print)

\_\_\_\_\_  
Signature

Program Director, General Tax Administration

\_\_\_\_\_  
Date

**Please return your signed Agreement and Addendum to Paul Fultz, Disclosure Officer:**

**By e-mail to: [local-govt-unit@floridarevenue.com](mailto:local-govt-unit@floridarevenue.com)**  
 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  
\_\_\_\_\_ 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)** \_\_\_\_\_ **Title** \_\_\_\_\_

**Designee signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**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)** \_\_\_\_\_ **Title** \_\_\_\_\_

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Name (print)** \_\_\_\_\_ **Title** \_\_\_\_\_

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**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)