

CONTRACT: C19-2797-PW
LA Dolce, Vita, LLC
Beach Chairs/Umbrella Services
EXPIRES:12/31/2025

DeRita Mason

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>
Sent: Wednesday, May 28, 2025 4:11 PM
To: Amanda Maxwell; Johnna D. Vafides; DeRita Mason
Cc: Zan Fedorak; Olivia Tanner; Lynn Hoshihara NGN-Tally; Angela Ward
Subject: FW: Lease Tax Rate? La Dolce Vita
Attachments: Fwd: RE: Tax Category/Rate?

Sorry, incorrect email address for DeRita was selected, correct one is added now.

Nabanita



Nabanita Bhattacharya | Accountant

Okaloosa County Clerk of Court
101 East James Lee Blvd, Crestview, FL 32536
(850) 689-5000 ext. 4382 | www.okaloosaclerk.com



How am I doing?

From: Nabanita Bhattacharya
Sent: Wednesday, May 28, 2025 4:08 PM
To: Amanda Maxwell <amaxwell@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; DeRita Mason <dmason@co.okaloosa.fl.us>
Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>
Subject: FW: Lease Tax Rate? La Dolce Vita

Hi Amanda,

I talked to Johnna about this, if all of us in the email group agree that the vendor should pay 3% FL sale tax (as DOR answered for your question) based on how the contract with La Dolce Vita has been approved and signed, would you work with Purchasing to add this email chain and attached with the appropriate contract document in OnBase. That will help us with any future question about this. I have added DeRita in the email.

About the over payment of tax from the beginning of this contract and refund to the vendor, what is your decision departmentally, do you intend to refund to the vendor the overpayment since the beginning? I don't know how far back I will be able to submit amended return. I will check with DOR about this. There will be a credit memo generated against the amended return if DOR approves that. They might ask more question about this determination of appropriate rate during the audit phase of the amended return and I will contact you if needed. We will be able to apply the credit memo with our future tax return and remit. Please let us know, I will submit amended return for the most recent sales tax remit which is September 2024 if you agree with that.

Thank you and let us know if any question for us.

Nabanita



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How am I doing?

From: Amanda Maxwell <amaxwell@myokaloosa.com>
Sent: Tuesday, May 27, 2025 3:39 PM
To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>
Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>
Subject: RE: Lease Tax Rate? La Dolce Vita

Hi Johnna,

See the email response that I received below....full email conversation attached. Let me know your thoughts.

To: Amanda Maxwell

From: Florida Department of Revenue, Tallahassee

The Department has received your call inquiring pertaining to the State Sales Tax Rate for Commercial Rental rate for a vendor renting a space.

Effective June 1, 2024, the state sales tax rate imposed under section 212.031, Florida Statutes, on rentals, leases or licenses to use real property ("commercial rentals") was reduced from 4.5% to 2% plus the applicable county surtax rate. Additional information may be found in the attached Tax Information Publication #24A01-0.X

As of June 1st, 2024 to current year, the commercial rental sales tax would be a total of 3%, 2% for the state rate and 1% for the Okaloosa county discretionary sales surtax.

Thanks for the opportunity to respond to your inquiry. If you have additional questions, please reply to this email, or contact the Department at (850) 488-6800.



Amanda Maxwell

Deputy Director
Facilities and Parks Maintenance
Okaloosa County
5489 Old Bethel Rd
Crestview, FL 32536-5512
850.689.5790
850.689.5630 fax

Please note: Due to Florida's very broad public records laws, most written communications to or from county employees regarding county business are public records, available to the public and media upon request. Therefore, this written e-mail communication, including your e-mail address, may be subject to public disclosure.

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>

Sent: Wednesday, May 21, 2025 6:11 PM

To: Amanda Maxwell <amaxwell@myokaloosa.com>; Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: Re: Lease Tax Rate? La Dolce Vita

Hey Amanda,

I'd recommend you reach back out to DOR with the customer's concern or the general question maybe with more specific details than the first inquiry to get the right answer since you have direct communication with the customer. If that's what they're being charged in other counties, that makes me wonder if we're not charging correctly.

This leads me to think it would be beneficial to inquire with DOR on the front end and include the appropriate sales tax category in the contracts entered into with these type of payors so that the County dept and payer are in agreement from the beginning.

Finance will be on standby to assist with any amended sales tax returns, if necessary.

Please let me know if you have any additional thoughts or if I can help in any way.

Thanks,

Get [Outlook for iOS](#)

From: Amanda Maxwell <amaxwell@myokaloosa.com>

Sent: Wednesday, May 21, 2025 5:05:01 PM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>

Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Hi All,

Don Carlin with La Dolce Vita called yesterday and is stating that the 7% rate is not correct because they pay 2% in multiple other counties in FL. I did let him know we had received our guidance from the DOR.

I want to point him in the right direction for further clarification – should I direct him to DOR or would someone from Finance be able to speak with him?

Let me know.

Thanks!



Amanda Maxwell

Deputy Director
Facilities and Parks Maintenance
Okaloosa County
5489 Old Bethel Rd
Crestview, FL 32536-5512
850.689.5790
850.689.5630 fax

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From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Sent: Friday, May 9, 2025 11:01 AM

To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

I think the same and agree with Johnna.

Thank you Amanda for working on this, thank you all 😊

Nabanita



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[How am I doing?](#)

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>

Sent: Friday, May 9, 2025 10:58 AM

To: Amanda Maxwell <amaxwell@myokaloosa.com>; Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Based on that, it would seem they should be paying 7% tax rate and that they've paid correctly since the beginning of their contract. The rate reduction from June 2024 would not apply to them.

Thanks,



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[How am I doing?](#)

From: Amanda Maxwell <amaxwell@myokaloosa.com>

Sent: Friday, May 9, 2025 10:53 AM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>

Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Johnna / Nabanita,

See attached email response, does this answer satisfy the question of which tax rate/category would apply?

Let me know.



Amanda Maxwell

Deputy Director
Facilities and Parks Maintenance
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From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>
Sent: Friday, May 9, 2025 9:42 AM
To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Amanda Maxwell <amaxwell@myokaloosa.com>
Cc: Zan Fedorak <zfedorak@myokaloosa.com>; Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>
Subject: FW: Lease Tax Rate? La Dolce Vita

Hi Amanda,
Johnna asked me to send you the contact information for DOR, please see below, you can call the number for Taxpayer assistance shown below, you are able to email them as well using the link Florida Dept. of Revenue – Contact us, and they will reply you emailing.

I was reading some articles with common questions available on the DOR side, how to determine which rate to apply correctly, the question many people were asked, "Do you have a regular contract with the vendor or a Lease agreement?" Regular contract will be under SALES category in the tax return form and tax rates will be 6% plus 1% for us. A Lease agreement will be under COMMERCIAL RENTAL category and will be taxed at 2% plus 1% for us. So, we will need to know what kind of contract/agreement we have with the vendor in question, and please be prepared to ask this or the DOR specialist might ask you as well. I am sure there are other criteria for a lease agreement to be effective, I am not educated enough of these.

Thank you and let us know if there is any other question for me.

General Tax Administration

Taxpayer Assistance: 850-488-6800
For assistance with Florida taxes
(Sales and Use, Reemployment, Corporate
Income, Documentary Stamp, etc.)

Additional Contacts

General Tax Customer Service

Tax Questions: Search Frequently Asked
Questions or
Ask a Tax Question

Local Offices:

Taxpayer Service Centers

Nabanita



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How am I doing?

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>

Sent: Friday, May 9, 2025 9:02 AM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Zan Fedorak <zfedorak@myokaloosa.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; aoverly@myokaloosa.com; lhoshihara@ngn-tally.com

Subject: RE: Lease Tax Rate? La Dolce Vita

Thanks again.

Nabanita- do you have a contact at DOR that we worked on the previous credit memo with? I just spoke with Amanda on the phone and she is going to try and contact DOR to confirm the rate we should be charging the vendor.

Thanks!



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How am I doing?

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Sent: Friday, May 9, 2025 8:47 AM

To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Zan Fedorak <zfedorak@myokaloosa.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; aoverly@myokaloosa.com; lhoshihara@ngn-tally.com

Subject: FW: Lease Tax Rate? La Dolce Vita

I should have mentioned, but missed, there are more receipts from ISLAND SANDS BEACH before 5/2/2019, I just picked two from 2019 to show receipts under this name for the vendor but same contract number.

Let me know if you want me to list receipts prior to 5/2/2019.

Thank you.

Nabanita



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How am I doing?

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>

Sent: Friday, May 9, 2025 8:24 AM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Zan Fedorak <zfedorak@myokaloosa.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Thanks Nabanita.

Zan/Amanda,

Can someone go through and add the rate that they should have been paying during these times based on the time period the checks received were paying for. I looked at a couple receipts and I'm not clear on the time periods the individual checks/receipts cover, so I don't know how to crosswalk it to the correct applicable tax rates for the service periods. That will determine the total overpayment and provide Finance the details needed to begin applying for a credit/refund with DOR.

I still have a question on why some payments received from La Dolce Vita aren't taxed at all. Can someone provide insight into those items as well?

Thanks,



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How am I doing?

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Sent: Friday, May 9, 2025 7:54 AM

To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Zan Fedorak <zfedorak@myokaloosa.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Good morning,

Please see attached the receipts/payments, breakdown between revenue and sales tax and the calculated tax rates from ISLAND SANDS BEACH/LA DOLCE VITA, under the same contract# C19-2797-PW. Probably the vendor name changed. Hope that helps, let me know if any question for me.

Nabanita



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How am I doing?

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>

Sent: Thursday, May 8, 2025 3:57 PM

To: Zan Fedorak <zfedorak@myokaloosa.com>; Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Hey Zan,

Thanks for that. If I'm understanding the contract correctly, La Dolce Vita is paying the County to use beaches/parks to operate their beach chair/umbrella business for the public? What is the difference between this contract and the various payments we receive from qualified beach vendors (La Dolce Vita included) that do not appear to be taxed? (Example receipts attached-185361 / 185363)

Nabanita- will you please gather the receipt data for La Dolce Vita from their initial payment until now and provide a breakdown of what was allocated to revenue and what was allocated as sales tax and include a calculation of the sales tax rate based on that allocation. They've been paying a higher rate than those below since they started from my initial review.

Thanks,



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How am I doing?

From: Zan Fedorak <zfedorak@myokaloosa.com>

Sent: Thursday, May 8, 2025 3:35 PM

To: Johnna D. Vafides <jvafides@okaloosaclerk.com>; Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Amanda Maxwell <amaxwell@myokaloosa.com>
Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>
Subject: RE: Lease Tax Rate? La Dolce Vita

Johnna,

Based on the tables I have for the leases I bill I have the rates shown below. I've attached the TIPs that have the changes except for the 5.5% to 4.5% reduction in 2023. For some reason I don't have a copy of that one. We also then had to incorporate the 0.5% County Surtax (2018) and the 0.5% School District Tax (2020).

December 2019 5.7%
January 1, 2020 5.7% reduced to 5.5%
December 2023, 5.5% reduced to 4.5%
June 1, 2024 reduced from 4.5% to 2%

Thanks,
Zan

From: Johnna D. Vafides <jvafides@okaloosaclerk.com>
Sent: Thursday, May 8, 2025 2:00 PM
To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>; Amanda Maxwell <amaxwell@myokaloosa.com>
Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>; Zan Fedorak <zfedorak@myokaloosa.com>
Subject: RE: Lease Tax Rate? La Dolce Vita

Hey Amanda/Zan,

I tried calling this morning and left a voicemail for Amanda. I have some questions regarding the payer and the contract in general that I think will help Finance understand the agreement and taxes being charged to them.

In summary though, if the payer should be remitting 3% sales tax to us and be reported as a commercial rental based on the attached TIP/contract, then we have a couple issues:

1. They've overpaid from June 1, 2024 (7% vs 3%)
2. We believe they've also overpaid from the beginning of their contract because the 6.5%/7% rate they've been paying is applicable to sales/services not commercial rentals. Therefore, Finance has reported them on the sales tax report form under the incorrect category based on the tax that was being collected. The first payment I can find record of was receipted 06/26/2020.

Apologies if we're overlooking something, but I want to make sure we're all in agreement before confirming the credit the payer needs to apply to their next payment to us. I'm also not sure how far back we can amend or take a credit from DOR, but Finance can inquire once we feel confident in the credit amount the payer is due.

I'm available to discuss anytime.

Thanks!



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How am I doing?

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Sent: Wednesday, May 7, 2025 12:15 PM

To: Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>; Zan Fedorak <zfedorak@myokaloosa.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

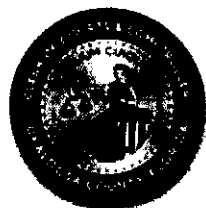
Hi Amanda,

I talked to Johnna this morning, to make sure we are on the same page, 3% reduced rate was applicable to the payors only who were paying 5.5% before June 1, 2024 (and 6.5% before December 1, 2023), for rental, Lease or Licenses to use Real property. The payors who were paying 7%, the rate didn't change recently. For the vendor La Dolce Vita, probably they should have paid at 5.5% before June 1, 2024 (and 6.5% before that). But I need a confirmation from you before contacting DOR how to solve this, we might need to submit amended return for several prior returns we submitted for this payor/vendor. Please contact to DOR if any question about what rate should be applicable to Dolce Vita from the inception of the contract.

About the refund, you can request AP to process a check, or you can issue a credit memo and apply that with their next payment. But I think the amended return needs to be approved by DOR first.

Thank you.

Nabanita



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How am I doing?

From: Amanda Maxwell <amaxwell@myokaloosa.com>

Sent: Wednesday, May 7, 2025 11:02 AM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>; Zan Fedorak <zfedorak@myokaloosa.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

[REDACTED]

Good Morning,

See my responses in RED below.

This contract pre-dated my time with the County, however I don't think the 7% tax rate was wrong until June 2024 when the change occurred. I have copied Zan Fedorak on this email, she may have additional information to share.

I will let the vendor know that the 2025 contract payments should be paid at 3% tax rate and once the amended return is complete he will receive a refund check. Correct?

I appreciate all your help with clearing this up.

Thanks!



Amanda Maxwell

Deputy Director
Facilities and Parks Maintenance
Okaloosa County
5489 Old Bethel Rd
Crestview, FL 32536-5512
850.689.5790
850.689.5630 fax

Please note: Due to Florida's very broad public records laws, most written communications to or from county employees regarding county business are public records, available to the public and media upon request. Therefore, this written e-mail communication, including your e-mail address, may be subject to public disclosure.

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Sent: Wednesday, May 7, 2025 8:45 AM

To: Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate? La Dolce Vita

Good morning, All,

Amanda, couple of things I think I need to clarify from my last email and need some clarification as well from you:

- If it is decided that La Dolce Vita should pay 3% FL sales tax from now on, then there will be a line-item change in the tax form that I submit every month when submitting the return and remit tax. I will try to

make good note in our calculation sheet for future clarification purposes. – La Dolce Vita should pay 3% FL tax moving forward, unless there is an additional change.

- We have to apply for credit from DOR, the first step is submitting an amended return and so on, as I have explained in the email below. - Understood
- Is the vendor asking for credit for September 2024 payment and not any of the prior payments? – Yes, they are inquiring about a credit. They wanted to deduct it from the 05/2025 payment. I will let them know we will start the process for the refund, but it will be in the form of refund check once complete.
- Even if you apply the September 2024 credit with the current payment, I won't be able to apply that when remitting current month sales tax to DOR, I have to pay the full amount until DOR approves the amended return and issue credit memo. - Understood

Thank you and let me know if any question you have.

Nabanita



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How am I doing?

From: Nabanita Bhattacharya

Sent: Tuesday, May 6, 2025 5:38 PM

To: Amanda Maxwell <amaxwell@myokaloosa.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate?

Amanda,

I know about the DOR amended return which I can submit if required. If the amended return is approved, DOR will issue a credit memo, and we can apply that on our next tax return. We have to refund the vendor before applying the credit memo.

Do you think this has always been charged with wrong tax rate or the contract terms changed sometime and included real property? I checked since 2019 (that is probably the beginning of this contract), this lease payment always been reported and remitted as 7% sales tax. Please be make sure first they should be paid 3% not 7% that they were doing from 2019. I could not find any document or communication in prior folder how it was decided about the tax rate from this vendor. You can always contact DOR requesting for advise or if any question, Leslie from TDD department contacts the if we have any question.

Thank you and please update me with this.

Nabanita



Nabanita Bhattacharya | Accountant

Okaloosa County Clerk of Court

101 East James Lee Blvd, Crestview, FL 32536

(850) 689-5000 ext. 4382 | www.okaloosaclerk.com



How am I doing?

From: Amanda Maxwell <amaxwell@myokaloosa.com>

Sent: Tuesday, May 6, 2025 4:44 PM

To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>

Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>; Lynn Hoshihara NGN-Tally <lhoshihara@ngn-tally.com>

Subject: RE: Lease Tax Rate?

Nabanita,

Contract C19-2797-PW is the only contract that La Dolce Vita has with Okaloosa County.

This contract allows the vendor to provide chair and umbrella services at 3 County properties – Beasley Park, Boardwalk, and James Lee Park. The contract is specific in the designated service area at each of the properties, with this in mind the new TIP rate would apply for REAL PROPERTY use for this vendor. (see amendment #2 attached)

Vendor is requesting a credit in regards to the September 2024 payment:

Vendor payment on 09/05/24:

Revenue \$85,250.00

7% Tax \$5,967.50 (should have been 3% Tax = \$2,557.50) (Credit Amount \$3,410.00)

Total = \$91,217.50

Can I apply the credit amount to the current year tax payment?

I briefly discussed this with Lynn Hoshihara with the County legal staff and have copied her in on the email. Let me know how I should proceed with handling this situation.

Thanks!



Amanda Maxwell

Deputy Director

Facilities and Parks Maintenance

Okaloosa County

5489 Old Bethel Rd
Crestview, FL 32536-5512
850.689.5790
850.689.5630 fax

Please note: Due to Florida's very broad public records laws, most written communications to or from county employees regarding county business are public records, available to the public and media upon request. Therefore, this written e-mail communication, including your e-mail address, may be subject to public disclosure.

From: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>
Sent: Tuesday, May 6, 2025 8:56 AM
To: Amanda Maxwell <amaxwell@myokaloosa.com>
Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>; Johnna D. Vafides <jvafides@okaloosaclerk.com>
Subject: RE: Lease Tax Rate?

Hi Amanda,

I was trying to understand the services La Dolce Vita is proving under the contract, is C19-2797-PW is the only contract they have or there is any other contract?

This vendor is paying FL sales tax at 7% and we remit to State before I started to do this, probably from the beginning. Per the TIP, the rate imposed on Rentals, Leases or Licenses to Use REAL PROPERTY (not tangible property or other services) reduced to 2% (plus 1%), but this vendor was never reported under this category, they were reported and remitted under 7%, which didn't change under this TIP.

So, I think we need to know what service they do, what category that should be under? I don't know how this procedure works for County, but the question is, when a new contract is executed, probably Legal decides which tax rate should be applicable to the vendor.

Thank you.

Nabanita



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How am I doing?

From: Amanda Maxwell <amaxwell@myokaloosa.com>
Sent: Monday, May 5, 2025 5:58 PM
To: Nabanita Bhattacharya <nbhattacharya@okaloosaclerk.com>
Cc: Olivia Tanner <otanner@okaloosaclerk.com>; Angela Overly <aoverly@myokaloosa.com>
Subject: FW: Lease Tax Rate?

[REDACTED]

Hi Nabanita,

Olivia asked that I send this question over to you for guidance on how to handle....

The Department of Revenue lowered the real property sales tax rate to 2.0% effective June 1, 2024 on rentals, leases or licenses (see attached TIP). The sales tax for the County (0.5%) and the School District (0.5%) combined adds another 1% for a total tax rate of 3%.

Our beach chair & umbrella contract vendor La Dolce Vita (C19-2797-PW) makes 2 payments a year on 05/01 and 09/01. Last year the payment made on 09/01 included a 7% tax rate (see attached memo) and should have only been 3%.

La Dolce Vita brought that to my attention when submitting the first payment for this year's contract (Amendment #4). They asked if they have a "credit" from the 7% tax that was paid on 09/01/24 last year?? Please advise.

I have received their first payment for this year and will be submitting for deposit this week.

Any guidance or assistance is greatly appreciated. 🙏

Thanks!



Amanda Maxwell

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From: Zan Fedorak <zfedorak@myokaloosa.com>
Sent: Tuesday, April 29, 2025 8:42 AM
To: Amanda Maxwell <amaxwell@myokaloosa.com>
Subject: RE: Lease Tax Rate?

Good Morning Amanda,

The Department of Revenue lowered the sales tax rate to 2.0% effective June 1, 2024 on rentals, leases or licenses (see attached TIP). The sales tax for the County (0.5%) and the School District (0.5%) combined adds another 1% for a total tax rate of 3%. Hope this clears it up.

Thanks,
Zan

From: Amanda Maxwell <amaxwell@myokaloosa.com>
Sent: Monday, April 28, 2025 5:11 PM
To: Zan Fedorak <zfedorak@myokaloosa.com>
Subject: Lease Tax Rate?

Hi Zan,

I am working with La Dolce Vita on their contract payment, Dave mentioned the lease tax amount changed from 7% to 3%. I can't find that reference anywhere, can you point me in the right direction?

Thanks!



Amanda Maxwell
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