

ORDINANCE NO. 07-_____

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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA AUTHORIZING THE LEVYING AND IMPOSITION OF AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX IN LEON COUNTY, FLORIDA PURSUANT TO SECTION 125.0103(3)(n), FLORIDA STATUTES; AMENDING CHAPTER 11, ARTICLE III, SECTION 11-46 OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, PROVIDING FOR THE IMPOSITION AND COLLECTION OF THE TOURIST DEVELOPMENT TAX AND THE ESTABLISHMENT OF A SEPARATE SUBACCOUNT IN THE LEON COUNTY TOURIST DEVELOPMENT TRUST FUND; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.0104(3)(n), Florida Statutes, provides for the levy of an additional one percent (1%) local option tourist development tax by the governing board of each county within the State of Florida; and

WHEREAS, on January 12, 1988, the Board of County Commissioners of Leon County, Florida (the "Board") levied and imposed a three percent (3%) local option tourist development tax pursuant to section 125.0104, Florida Statutes (the "Local Option Tourist Development Act"); and

WHEREAS, on October 12, 2004, the Board levied an additional one percent (1%) local option tourist development tax pursuant to the Local Option Tourist Development Act; and

WHEREAS, the Board now desires to enact an ordinance to authorize the levy and imposition of an additional one percent (1%) local option tourist development tax pursuant to the Local Option Tourist Development Act and specifically Section 125.0104(3)(n), Florida Statutes, for the purposes enumerated in Section 125.0104(3)(n), Florida Statutes; and

WHEREAS, the Board hereby desires to amend Chapter 11, Article III, Section 11-46 of the Code of Laws of Leon County, Florida to establish a separate subaccount for the second one-percent local option tourist development tax.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, THAT:

Section 1. There is hereby levied, imposed and set, until hereafter amended or repealed, an additional tourist development tax throughout Leon County, Florida (the "Additional 1% Tax") at the rate of one percent (1%) of each dollar and major fraction of each dollar of the total consideration charged for every person who rents, leases, or lets any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such a person rents, leases, or lets for consideration any living quarters or

1 accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes.
2 When receipt of consideration is by way of property other than money, the Additional 1% Tax
3 shall be levied and imposed on the fair market value of such nonmonetary consideration.
4

5 **Section 2.** The Additional 1% Tax shall be in addition to: (i) the three percent (3%) local
6 option tourist development tax authorized, levied and imposed pursuant to Ordinance No. 88-01
7 enacted on January 12, 1988, as amended and supplemented; (ii) the additional one percent (1%)
8 tourist development tax authorized, levied and imposed pursuant to Ordinance No. 04-35 enacted
9 on October 12, 2004, as amended and supplemented; (iii) any other tax imposed pursuant to
10 Chapter 212, Florida Statutes; and, (iv) in addition to all other taxes, fees and the consideration
11 or rental or lease.
12

13 **Section 3.** The Additional 1% Tax shall be levied and collected in the same manner as
14 and in accordance with the procedures outlined in Chapter 11, Article III, Section 11-46 of the
15 Leon County Code of Laws.
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17 **Section 4.** The revenues received from the proceeds of the Additional 1% Tax shall be
18 used for any and all purposes provided in Section 125.0104(3)(n), Florida Statutes.
19

20 **Section 5.** On the effective date of this Ordinance, the County shall establish a
21 subaccount in the Leon County Tourist Development Trust Fund for receipt of the Additional 1%
22 Tax and any interest earning on the Additional 1% tax.
23

24 **Section 6.** Any person subject to this Ordinance who, either by himself or through his
25 agents or employees, fails or refuses to charge and collect the Additional 1% Tax herein
26 provided from the person paying any rental or lease, shall be, in addition to being personally
27 liable for the payment of the Additional 1% Tax, guilty of a misdemeanor of the first degree,
28 punishable as provided in Section 775.082 or Section 775.083, Florida Statutes.
29

30 **Section 7.** No person shall advertise or hold out to the public in any manner, directly, or
31 indirectly, that he or she will absorb all or any part of the Additional 1% Tax, that he or she will
32 relieve the person paying the rental of the payment of all of any part of the Additional 1% Tax,
33 or that the Additional 1% Tax will not be added to the rental or lease consideration or, when
34 added that it or any part thereof will be refunded or refused, either directly or indirectly, by any
35 method whatsoever. Any person who willfully violates any provision of this Section 7 is guilty
36 of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Section
37 775.083, Florida Statutes.
38

39 **Section 8.** The Additional 1% tax shall constitute a lien on the property of the lessee,
40 customer or tenant in the same manner as, and shall be collectible as are liens authorized and
41 imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.
42

43 **Section 9.** Chapter 11, Article III, Section 11-46(a) of the Leon County Code of Laws is
44 hereby amended to read as follows:
45

1 (a) There is hereby levied, imposed and set, until hereafter amended or repealed, a
2 tourist development tax throughout the county at the rate of ~~three~~ five percent for each whole and
3 major fraction of each dollar of the total rental and/or consideration charged every person who
4 rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel,
5 apartment, apartment motel, roominghouse, mobile park home, recreational vehicle park, or
6 condominium for a term of six months or less, unless such a person rents, leases or lets for
7 consideration any living quarters or accommodations which are exempt according to the
8 provisions of F.S. ch. 212. When receipt of consideration is by way of property other than
9 money, the tax shall be levied and imposed on the fair market value of such nonmonetary
10 consideration.

11
12 **Section 10.** Chapter 11, Article III, Section 11-46(l) of the Leon County Code of Laws is
13 hereby amended to read as follows:

14
15 (l) (i) The taxes imposed by this section shall become county funds at the
16 moment of collection and shall for each month be due to the county tax
17 collector on the first day and is delinquent unless post-marked on or
18 before the twentieth day of the month following, unless otherwise
19 provided for by subsection (h). If the 20th day falls on a Saturday,
20 Sunday, or federal or state holiday, returns shall be accepted as timely, if
21 post-marked on the next succeeding work day.

22
23 (ii) Collections received by the county tax collector from the tax, less costs of
24 administration of this article, shall be paid and returned, on a monthly
25 basis to Leon County, Florida, for use by the county in accordance with
26 the provisions of this article and shall be placed in the "Leon County
27 Tourist Development Trust Fund." The county shall establish a separate
28 subaccount in the Leon County Tourist Development Trust Fund for
29 receipt of the second one-percent local option tourist development tax
30 imposed and collected pursuant to Ordinance 88-01 and any interest
31 earnings on such second one-percent local option tourist development tax.
32 Such funds in the subaccount shall be used for all purposes provided in
33 Section 125.0104(5), Florida Statutes and shall be distributed pursuant to
34 the direction of the board of county commissioners. The county shall
35 establish a separate subaccount Leon County Tourist Development Trust
36 Fund for receipt of the third one-percent local option tourist development
37 tax imposed and collected pursuant to Ordinance 88-01 and any interest
38 earnings on such third one-percent local option tourist development tax.
39 Such funds in the subaccount shall be used for all purposes provided in
40 Section 125.0104(5), Florida Statutes and shall be distributed pursuant to
41 the direction of the board of county commissioners.

42
43 **Section 11. Severability.** It is declared to be the intent of the Board that, if any section,
44 subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or
45 unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate,

1 distinct and independent provision and such holding shall not affect the validity of the remaining
2 portions thereof.
3

4 **Section 12. Effective Date.** The Additional 1% Tax shall become effective on the first
5 day of March, 2007. Within ten (10) days of the enactment of this Ordinance, a certified copy of
6 this Ordinance shall be furnished to the Department of Revenue and the Secretary of State by the
7 Clerk.
8

9 DULY PASSED AND ADOPTED by the Board of County Commissioners of Leon
10 County, Florida, this 9th day of January, 2007.
11

LEON COUNTY, FLORIDA

17 By: _____
18 C. E. DePuy, Jr., Chairman
19 Board of County Commissioners
20

21
22 ATTESTED BY:
23 Bob Inzer, Clerk of Court
24

25
26 By: _____
27 Clerk
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29
30 APPROVED AS TO FORM:
31 County Attorney's Office
32 Leon County, Florida
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35 By: _____
36 Herbert W. A. Thiele, Esq.
37 County Attorney
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