

ORDINANCE NO. 09- 06

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3
4 AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF
5 LEON COUNTY, FLORIDA AUTHORIZING THE LEVYING AND
6 IMPOSITION OF AN ADDITIONAL ONE PERCENT (1%) TOURIST
7 DEVELOPMENT TAX IN LEON COUNTY, FLORIDA PURSUANT TO
8 SECTION 125.0104(3)(n), FLORIDA STATUTES; AMENDING
9 CHAPTER 11, ARTICLE III, OF THE CODE OF LAWS OF LEON
10 COUNTY, FLORIDA, ENTITLED TOURIST DEVELOPMENT TAX;
11 AMENDING SECTION 11-46(a), PROVIDING FOR THE IMPOSITION
12 AND COLLECTION OF THE TOURIST DEVELOPMENT TAX;
13 AMENDING SECTION 11-46(l), PROVIDING FOR A SEPARATE
14 SUBACCOUNT IN THE LEON COUNTY TOURIST DEVELOPMENT
15 TRUST FUND; AMENDING SECTION 11-47 RELATING TO TOURIST
16 DEVELOPMENT PLAN FUNDING; PROVIDING FOR SEVERABILITY;
17 AND PROVIDING FOR AN EFFECTIVE DATE.

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

22
23 WHEREAS, previously the Board of County Commissioners of Leon County, Florida
24 (the "Board") levied and imposed a four percent (4%) local option tourist development tax
25 pursuant to section 125.0104, Florida Statutes (the "Local Option Tourist Development Act");
26 and

27
28 WHEREAS, the Board now desires to enact an ordinance to authorize the levy and
29 imposition of an additional one percent (1%) local option tourist development tax pursuant to the
30 Local Option Tourist Development Act and specifically Section 125.0104(3)(n), Florida Statutes,
31 for the purposes enumerated in Section 125.0104(3)(n), Florida Statutes; and

32
33 WHEREAS, the Board hereby desires to amend Chapter 11, Article III, Section 11-46 of
34 the Code of Laws of Leon County, Florida to provide for the imposition and collection of the
35 additional one-percent local option tourist development tax; and

36
37 WHEREAS, the Board hereby desires to amend Chapter 11, Article III, Section 11-46 of
38 the Code of Laws of Leon County, Florida, to establish a separate subaccount for the second
39 (2nd) 1-percent local option tourist development tax.

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

43
44 Section 1. There is hereby levied, imposed and set, until hereafter amended or repealed,
45 an additional tourist development tax throughout Leon County, Florida (the "Additional 1%
46 Tax") at the rate of one percent (1%) of each dollar and major fraction of each dollar of the total

1 consideration charged for every person who rents, leases, or lets any living quarters or
2 accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel,
3 rooming house, mobile home park, recreational vehicle park, or condominium for a term of six
4 months or less, unless such a person rents, leases, or lets for consideration any living quarters or
5 accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes.
6 When receipt of consideration is by way of property other than money, the Additional 1% Tax
7 shall be levied and imposed on the fair market value of such nonmonetary consideration.
8

9 **Section 2.** The Additional 1% Tax shall be in addition to: (i) the two percent (2%) local
10 option tourist development tax authorized, levied and imposed pursuant to Ordinance No. 88-01
11 enacted on January 12, 1988; (ii) the additional one percent (1%) tourist development tax
12 authorized, levied, and imposed pursuant to Ordinance 93-19, enacted November 23, 1993; (iii)
13 the additional one percent (1%) tourist development tax authorized, levied and imposed pursuant
14 to Ordinance No. 04-35 enacted on October 12, 2004; (iv) any other tax imposed pursuant to
15 Chapter 212, Florida Statutes; and (v) in addition to all other taxes, fees and the consideration or
16 rental or lease.
17

18 **Section 3.** The Additional 1% Tax shall be levied and collected in the same manner as
19 and in accordance with the procedures outlined in Chapter 11, Article III, Section 11-46 of the
20 Leon County Code of Laws.
21

22 **Section 4.** The revenues received from the proceeds of the Additional 1% Tax shall be
23 used for any and all purposes provided in Section 125.0104(3)(n), Florida Statutes.
24

25 **Section 5.** Any person subject to this Ordinance who, either by himself or through his
26 agents or employees, fails or refuses to charge and collect the Additional 1% Tax herein
27 provided from the person paying any rental or lease, shall be, in addition to being personally
28 liable for the payment of the Additional 1% Tax, guilty of a misdemeanor of the first degree,
29 punishable as provided in Section 775.082 or Section 775.083, Florida Statutes.
30

31 **Section 6.** No person shall advertise or hold out to the public in any manner, directly, or
32 indirectly, that he or she will absorb all or any part of the Additional 1% Tax, that he or she will
33 relieve the person paying the rental of the payment of all of any part of the Additional 1% Tax,
34 or that the Additional 1% Tax will not be added to the rental or lease consideration or, when
35 added that it or any part thereof will be refunded or refused, either directly or indirectly, by any
36 method whatsoever. Any person who willfully violates any provision of this Section 6 is guilty
37 of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Section
38 775.083, Florida Statutes.
39

40 **Section 7.** The Additional 1% tax shall constitute a lien on the property of the lessee,
41 customer or tenant in the same manner as, and shall be collectible as are liens authorized and
42 imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.
43

44 **Section 8.** Chapter 11, Article III, Section 11-46(a) of the Leon County Code of Laws is
45 hereby amended to read as follows:
46

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 9.** Chapter 11, Article III, Section 11-46(l) of the Code of Laws of Leon County,
13 Florida, is 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 before
18 the twentieth day of the month following, unless otherwise provided for by
19 subsection (h). If the 20th day falls on a Saturday, Sunday, or federal or state
20 holiday, returns shall be accepted as timely, if post-marked on the next
21 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 basis
25 to Leon County, Florida, for use by the county in accordance with the
26 provisions of this article and shall be placed in the "Leon County Tourist
27 Development Trust Fund." The county shall establish a separate subaccount
28 in the Leon County Tourist Development Trust Fund for receipt of the third
29 1-percent local option tourist development tax imposed and collected
30 pursuant to Ordinance ~~88-01~~ 93-19 and any interest earnings on such third 1-
31 percent local option tourist development tax. Such funds in the subaccount
32 shall be used for all purposes provided in Section 125.0104(5), Florida
33 Statutes, and shall be distributed pursuant to the direction of the Board of
34 County Commissioners. Commencing October 1, 2011, the county shall
35 establish a separate subaccount in the Leon County Tourist Development
36 Trust Fund for receipt of the second 1-percent local option tourist
37 development tax imposed and collected pursuant to Ordinance 88-01 and any
38 interest earnings on such second 1-percent local option tourist development
39 tax. Fifty percent (50%) of such funds in the subaccount shall be used for all
40 purposes provided in Section 125.0104(5)(a)(1), Florida Statutes, and fifty
41 percent (50%) of such funds in the subaccount shall be used for all purposes
42 provided in Section 125.0104(5), Florida Statutes, and shall be distributed
43 pursuant to the direction of the Board of County Commissioners.

44
45 **Section 10.** Chapter 11, Article III, Section 11-47 of the Code of Laws of Leon County,
46 Florida, is hereby amended to read as follows:

Section 11-47. Tourist development plan funded.

~~The~~ That portion of the tax revenues received pursuant to this article, as designated by the Board of County Commissioners, shall be used to fund the Leon County Tourist Development Plan, which is attached hereto as Exhibit A and which is hereby adopted and incorporated into this article.

Section 11. Severability. It is declared to be the intent of the Board that, if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 12. Effective Date. The Additional 1% Tax shall become effective on the first day of May, 2009. Within ten (10) days of the enactment of this Ordinance, a certified copy of this Ordinance shall be furnished to the Department of Revenue and the Secretary of State by the Clerk.

DULY PASSED AND ADOPTED by the Board of County Commissioners of Leon County, Florida, this 19th day of March, 2009.



LEON COUNTY, FLORIDA

By: [Signature]
Bryan Desloge, Chairman
Board of County Commissioners

ATTESTED BY:
Bob Inzer, Clerk of Court
Leon County, Florida

APPROVED AS TO FORM:
County Attorney's Office
Leon County, Florida

By: [Signature]
Clerk

By: [Signature]
Herbert W.A. Thiele, County Attorney