

**SUMTER COUNTY ORDINANCE 26 -**

**AN ORDINANCE OF SUMTER COUNTY, FLORIDA, CREATING A TOURIST DEVELOPMENT COUNCIL, ESTABLISHING MEMBERSHIP CRITERIA; DIRECTING THE COUNCIL TO UNDERTAKE NECESSARY ACTIONS WITH INTENT TO ENACT AN ORDINANCE LEVYING AND IMPOSING A TOURIST DEVELOPMENT TAX; PROVIDING FOR SEVERABILITY, CONFLICTS AND REPEALER; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Sumter County (“Board”) has adopted the Sumter County Code of Ordinances, which serve as the laws and regulations of Sumter County; and,

**WHEREAS**, pursuant to Section 125.0104, Florida Statutes, the County may levy a local option tourist development tax; and

**WHEREAS**, pursuant to Section 125.0104(4)(b), the County must first establish and appoint members to a tourist development council for the purposes of undertaking the necessary actions with the intent to enact an ordinance levying and imposing a local option tourist development tax; and

**WHEREAS**, the Board, after the appropriate publication of notice of its intention to consider this Ordinance and the intention of enacting a local option tourist development tax, has determined that in consideration of the health, safety, and welfare of its citizens, it is in the best interests of Sumter County, Florida to establish the Sumter County Tourist Development Council.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Sumter County, Florida, as follows:

**SECTION 1. PURPOSE.** The purpose of this Ordinance is to create the Sumter County Tourist Development Council consistent with the requirements of Section 125.0104, Florida Statutes.

**SECTION 2. AUTHORITY.** Pursuant to Article III, Section I of the Florida Constitution and Sections 125.01 and 125.66 of the Florida Statutes, the Sumter County Board of County Commissioners has all powers of local self-government to perform county functions and render county services and facilities except when prohibited by law, including the authority to amend its Code of Ordinances. Pursuant to Section 125.0104, Florida Statutes, the County may establish a Tourist Development Council by ordinance.

**SECTION 3. TOURIST DEVELOPMENT COUNCIL.** The Sumter County Board of County Commissioners hereby creates the Sumter County Tourist Development Council pursuant to Section 125.0104(4). The Council shall consist of nine members all of whom must be

electors of Sumter County. The nine members shall be seated in seats numbered one through nine representing the various categories outlined below. Each term of office is four years, except that seats 2, 4, 6, & 8 shall serve an initial term of two (2) years, to create staggered terms for future appointments. The specific term of office for each seat is indicated below.

Seat	Category	Term Expiration
1	County Commissioner	11/2030
2	Municipality (Large)	11/2028
3	Municipality	11/2030
4	Tourist Industry	11/2028
5	Tourist Industry	11/2030
6	Tourist Industry	11/2028
7	RV/Motel Owner	11/2030
8	RV/Motel Owner	11/2028
9	RV/Motel Owner	11/2030

**SECTION 4. MEMBERSHIP.** Members shall be appointed consistent with Section

1. Any vacancy in membership shall be filled for the unexpired term by the Sumter County Board of County Commissioners. All members shall service without compensation, but may be reimbursed for actual expenses incurred in connection with official duties. However such expenditures must be approved by the Council prior to their incurrence and be in accordance with its approved budget. Each member of the Council shall advise the Secretary as early as possible should the member find that he or she will not be able to attend any meeting of the Council. The Secretary shall notify the Chairman in the event that projected absences will result in a lack of a quorum.

**SECTION 5. REMOVAL OF MEMBERS.** The Board of County Commissioners

shall have the authority to remove any member for cause, upon written charges, after due notice and a public hearing. For purposes of removal, cause shall, among other things, include but not be limited to conduct the Board of County Commissioners believes is detrimental to the health, safety, order, convenience, prosperity, or general welfare of the citizens of Sumter County. Cause for removal shall also include the unexcused absence of a member from two (2) consecutive Council meetings.

**SECTION 6. OFFICERS.** The Council shall elect from amongst its members a

Chairman and Vice Chairman during the first regular meeting of each calendar year. An appointed secretary shall be an employee of Sumter County and shall be responsible for keeping the official records of the meetings of the Council. The secretary is not a member of the Council and shall not have a vote. The term of office for each officer shall be one (1) year and any office may succeed themselves or any other officer.

- a. Duties of the Chairman. The duties of the Chairman shall include, but not be limited to, the following: calling meetings of the Council in accordance with the rules set forth herein; presiding at all meetings of the Council; representing the Council before the Board of County Commissioners and such other boards, councils, commissions, and at such other times and places as may be appropriate

or necessary; preparing the agenda for all Council meetings; signing the documents of the Council; ensuring that all actions of the Council are properly undertaken.

- b. Duties of the Vice Chairman. The duties of the Vice Chairman shall include, but not be limited to, the following: exercising or performing the duties of the Chairman in his or her absence or disqualification; accepting the responsibilities of the Chairman in his or her absence or disqualification.
- c. Duties of the Secretary. The duties of the Secretary shall include, but not be limited to, the following: keeping accurate records of the Council meetings; being custodian of the legally required records of the Council; serving notices required by law and or the rules set forth herein; serving as liaison between tax generators and tax collector.

**SECTION 7. REGULAR MEETINGS.** Regular meetings of the Council shall normally be held quarterly at a day and time established by the Council. Meetings will be held in the Sumter County Board of County Commissioners meeting room unless otherwise noted. All meetings of the Council shall be open to the public and shall abide by Florida's Sunshine Law. All records of the Council shall be public records.

**SECTION 8. SPECIAL MEETINGS..** Special meetings of the Council are at the call of the Chairman of the Council or five (5) members of the Council. The purposes of said special meeting shall be specified at the time of its call.

**SECTION 9. QUORUM.** Five (5) members of the Council shall constitute a quorum for the transaction of business, and a majority vote of those present shall be binding. If the quorum requirements prescribed by this Resolution are not met within fifteen (15) minutes after the time set for any meeting, then it shall be announced that no business shall be transacted. The meeting shall then be adjourned to a definite time and place and notice thereof shall be furnished to the absent members at least twenty-four hours prior to the time of such adjourned meeting.

**SECTION 10. VOTING.** Regarding issues that come before the Council for consideration, each Council member shall cast one (1) vote, unless the member shall have a conflict of interest. In the event of a conflict of interest, such members shall abstain and publicly state the reason for abstaining. Said votes shall be duly recorded in the permanent records by the Secretary. A three-fourths affirmative vote of the Council shall be required to approve any expenditure of funds in excess of fifty percent of the then available funds.

**SECTION 11. AGENDA.** The deadline for the placement of items on the agenda for consideration by the Council shall be six (6) calendar days before the meeting date, except for special meetings. Any items not on the agenda may be addressed at the appropriate time, i.e. under the "public comment" section of the agenda. Matters referred to the Council by the Sumter County Board of County Commissioners shall be placed on the agenda for consideration at the first meeting of said Council after such referral.

**SECTION 12. PROCEEDINGS & RULES OF PROCEDURE.** Each action of the Council shall be embodied in a motion duly made and seconded and passed by a majority of the members present, and shall be entered into the official records. All meetings of the Council shall be conducted in accordance with Robert's Rules of Order, Florida's Sunshine Law, and Florida's Public Records Law.

**SECTION 13. FINANCES.** All tourist development tax deposits and expenditures, if any, shall be handled through the County Finance Office. All financial records of the Council shall be kept by the County Finance Officer.

**SECTION 14. AUTHORITY AND PURPOSE OF COUNCIL.** The Council:

- a. Shall prepare and submit to the Board of County Commissioners for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the enactment or renewal of the ordinance levying and imposing the tourism development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use. The plan shall include the approximate cost or expense allocation for each specific project or special use.
- b. Shall make recommendations to the Board of County Commissioners for the effective operation of special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution.
- c. Shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the Board of County Commissioners or its designee. Expenditures which the Council believes to be unauthorized shall be reported to the Board of County Commissioners and the Department of Revenue.
- d. Shall work with the County Finance Officer to ensure that proper and legal financial controls are implemented.
- e. Shall promulgate policies and procedures for the expenditure of tourist development trust funds to include any application for grant awards or other funding requests.
- f. Shall prepare a budget and submit the same to the Board of County Commissioners prior to June of each year. Said budget shall be reviewed by the Sumter County Board of County Commissioners in their budget process.
- g. May promulgate policies and procedures necessary for the efficient and effective operation of the Council.
- h. May, subject to any requirements set forth in this ordinance or other applicable ordinances or resolutions and the approved budget, appoint such employees and staff

as it may deem necessary to accomplish work. Council may also contract with outside entities for such services as it may require. However, any expenditures for administrative purposes shall not exceed ten (10) percent of the approved annual budget of the Council.

**SECTION 15. CONFLICTS AND REPEALER.** This Ordinance shall be cumulative of all provisions of the Ordinances of Sumter County, Florida, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinances, in which event all Ordinances or parts thereof in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 16. SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

**SECTION 16. CODIFICATION.** It is the intention of the Sumter County Board of County Commissioners, and it is hereby ordained that the only Sections 1 and 14 of this Ordinance shall be reflected and made a part of the Code of Ordinances of Sumter County, Florida. Sections 1 through 2, 4 through 13, and 15 through 17 are not codified in the Code. The word "Ordinance," or similar words may be changed to "Section," "Article," or other appropriate word or phrase and the sections of this Ordinance may be renumbered or re-lettered to accomplish such intention. The Code codifier is granted liberal authority to rescind those sections of the Code declared null and void as set forth herein.

**SECTION 17. EFFECTIVE DATE.** This Ordinance shall become effective immediately upon adoption by the Board of County Commissioners of Sumter County, Florida.

**PASSED AND ADOPTED** at a duly called session of the Sumter County Board of County Commissioners, this \_\_\_\_ day of \_\_\_\_\_, 2026.

**ATTEST:**

**BOARD OF COUNTY COMMISSIONERS,  
SUMTER COUNTY, FLORIDA**

\_\_\_\_\_  
Deputy Clerk,  
ERIN MUNZ, SUMTER COUNTY  
CLERK OF CIRCUIT COURT  
AND COMPTROLLER

BY: \_\_\_\_\_  
Donald L. Wiley, Chairman

Approved as to form for the reliance of  
the Sumter County Board of County Commissioners, only:

\_\_\_\_\_  
Jennifer C. Rey, Esq., County Attorney