

**Highlands County  
Board of County Commissioners Agenda Item**

**Date of Action Request:** June 16, 2026

**Presenter:** Casey Hartt, Lead Marketing Consultant, Leah Sauls, Development Services Director

**Subject/Title:** Request adoption of Ordinance 25-26-16 for Tourist Development Tax collections transferring to Highlands County Tax Collector. (\$0)

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**Statement of Issue**

Ordinance 25-26-16 amends Section 8-221 of the Highlands County Code of Ordinances relating to the collection and administration of the Tourist Development Tax. The ordinance provides for the transfer of Tourist Development Tax collection, administration, enforcement, and audit responsibilities from the Florida Department of Revenue (FDOR) to the Highlands County Tax Collector, as authorized by Section 125.0104, Florida Statutes. The Highlands County Tourist Development Council recommended the transfer on October 30, 2025, and the Highlands County Tax Collector has agreed to assume these responsibilities. By collecting locally, this change is expected to improve customer service, increase local oversight, and allow a more streamlined remittance of revenues. The proposed changes would become effective for the October 2026 collection period, with returns due beginning November 1, 2026.

**Recommended Action**

Move to adopt Ordinance 25-26-16 for Tourist Development Tax collections transferring to Highlands County Tax Collector.

**Fiscal Impact**

This fiscal impact would be up to 3% of collections being retained by the Highlands County Tax Collector as an administrative fee.

**Attachments:**

1. Ordinance 25-26-16 Tourist Development Collection to Tax Collector
2. Hearing Ordinance 25-26-16 aff

**ORDINANCE NO. 25-26-16**

**AN ORDINANCE OF HIGHLANDS COUNTY, FLORIDA, AMENDING HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, DIVISION 3, SECTION 8-221; PROVIDING FOR LEGISLATIVE FINDINGS, AND INTENT, PROVIDING FOR AMENDMENT TO HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-221, COLLECTION AND ADMINISTRATION; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida Statutes, Section 125.0104, the Florida Local Option Tourist Development Act, permits Highlands County to levy a tourist development tax in the manner prescribed therein; and

**WHEREAS**, on February 14, 1995, Highlands County adopted Ordinance No.: 95-4, establishing the Highlands County Tourist Development Council in the manner prescribed in Florida Statutes, Section 125.0104; and

**WHEREAS**, on May 29, 2002, the Highlands County Tourist Development Council adopted for submission to the Board of County Commissioners a plan for tourist development in Highlands County, in the manner prescribed by Florida Statutes, Section 125.0104; and

**WHEREAS**, the voters of Highlands County approved the tourist development tax by referendum election on November 5, 2002; and

**WHEREAS**, since that time, Highlands County has adopted various ordinances related to the levy of tourist development taxes and most recently on June 30, 2023, the County adopted Ordinance No.: 22-23-24, which, among other things, levied and imposed throughout the incorporated and unincorporated areas of Highlands County, Florida, a tourist development tax rate of five (5) percent pursuant to the authority provided by Florida Statutes, Section 125.0104; and

**WHEREAS**, currently the collection and administration of the tourist development tax in Highlands County is handled through the Florida Department of Revenue; and

**WHEREAS**, on October 30, 2025, the Highlands County Tourist Development Council voted to recommend the transfer of the duties and responsibilities of collection of the Highlands County tourist development tax back to the Highlands County Tax Collector; and

**WHEREAS**, the Highlands County Tax Collector has agreed to accept the duties and responsibilities of collection of the Highlands County tourist development tax for the administrative fees authorized by Florida law; and

**WHEREAS**, Highlands County has determined that it is in the best interests of the County for the collection and administration of the tourist development tax to be done on a local basis as authorized by Florida Statutes, Section 125.0104.

**NOW, THEREFORE, BE IT ORDAINED BY THE HIGHLANDS COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. LEGISLATIVE FINDINGS AND INTENT.** Highlands County has complied with all requirements and procedures of the Florida law in processing this Ordinance. The above recitals are hereby adopted.

**SECTION 2. AMENDING HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-221, COLLECTION AND ADMINISTRATION.** Highlands County Code of Ordinances, Chapter 8, Article VI, Tourist Development, Division 3, Tourist Development Tax, Section 8-221, Collection and Administration is hereby amended as follows:

**Note: Underlined words constitute additions to existing text, ~~strikethrough~~ words constitute deletions to existing text and asterisks (\*\*\*) indicate omitted parts which are intended to remain unchanged.**

**Sec. 8-221. Collection and administration.**

- (a) Pursuant to Florida Statutes, Section 125.0104(10), it is hereby the intent of Highlands County to be exempted from the requirement that the tourist development tax be remitted to the Department of Revenue before being returned to the County. Highlands County reserves unto itself any power granted by Florida Statutes, Section 125.0104, to the Florida Department of Revenue to determine the amount of tax, penalties and interest to be paid by all persons subject to the provisions of this division and to enforce payment of such tax, penalties and interest.
- (b) The tourist development tax shall be administered according to Florida Statutes, Chapter 212; however, beginning November 1, 2026, for the collection period beginning October 2026, the County shall provide for the collection and administration of the tax at the local level through the Highlands County Tax Collector. ~~It is the intent of the board of county commissioners that, beginning on March 21, 2018, the collection of the tax imposed by this division shall continue to be made in the same manner as the tax imposed under Chapter 212, Florida Statutes.~~

- (c) The person receiving the consideration from such rental or lease described in section 8-220 of this division shall receive, account for, and remit the tourist development tax to the Highlands County Tax Collector Florida Department of Revenue ~~at the time and~~ in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes.
- (d) The tax imposed by this division shall become County funds at the moment of collection and shall for each month be due to the Highlands County Tax Collector on the first day of the succeeding month and be delinquent on the 21<sup>st</sup> day of each month. All returns postmarked after the 20<sup>th</sup> day of such month are delinquent.
- (e) All persons who are subject to the provisions of this division shall provide either a federal employer identification number or social security number, as applicable, to the Highlands County Tax Collector with any payment remitted.
- (f) The same duties and privileges imposed by Chapter 212, Florida Statutes, upon dealers in tangible property respecting the remission and collection of tax, the making of returns, the payment of the required dealer's credit, the keeping of books, records, and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of Chapter 212, Florida Statutes, shall apply to and be binding upon all persons who are subject to the provisions of this division; provided, however, the Highlands County Tax Collector Florida Department of Revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter does not exceed ~~\$100.00~~\$25.00. All persons who are subject to the provisions of this division shall secure, maintain, and keep for a period of three years a complete record of rooms or other lodging, leased or rented by that person, together with gross receipts from such sales and other pertinent records and papers as may be required by the Highlands County Tax Collector Florida Department of Revenue for the administration of this division. Such books and records must be made available to the ~~Florida Department of Revenue~~ Highlands County Tax Collector for inspection during normal business hours of the Highlands County Tax Collector Florida Department of Revenue.
- (g) The Clerk of the Circuit Court of Highlands County, Florida, acting as clerk and auditor to the board of county commissioners, is hereby authorized and directed to establish in the accounts of the board of county commissioners the Highlands County Tourist Development Trust Fund, in which the proceeds of the tourist development tax shall be placed upon receipt from the Highlands County Tax Collector Florida Department of Revenue. ~~The collections received by the Florida Department of Revenue, less any collection fee imposed by the Florida Department of Revenue, are County~~

~~funds. In accordance with Section 125.0104(3)(i), Florida Statutes, the collections received by the Florida Department of Revenue, shall be paid and returned monthly to the Clerk of the Circuit Court of Highlands County, Florida. The tourist development tax revenues may be used only in accordance with the provisions of Section 125.0104, Florida Statutes.~~

- (h) ~~The Highlands County Tax Collector Florida Department of Revenue~~ shall be responsible for the collection, distribution, and enforcement of the tourist development tax.
- (1) ~~The Highlands County Tax Collector Florida Department of Revenue~~ shall keep appropriate records of said funds. ~~The Highlands County Tax Collector Florida Department of Revenue~~ shall pay over to the Clerk of the Circuit Court of Highlands County all funds received and collected under the provisions of this division, less any collection and administrative costs of the Highlands County Tax Collector, not to exceed three percent (3%) of the collections, to shall be credited to the account of the Highlands County Tourist Development Trust Fund.
  - (2) ~~The Highlands County Tax Collector Florida Department of Revenue~~ is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records, and other papers of all persons who are subject to the provisions of this division in order to determine whether they are collecting the tax or otherwise complying with this division. In the event that person refuses to permit such examination of books, records and other papers by the Highlands County Tax Collector Florida Department of Revenue as aforesaid, that person is guilty of violating the provisions of this division and shall be subject to penalties as provided by Florida law. ~~The Highlands County Tax Collector Florida Department of Revenue~~ shall have all rights and authority to enforce its responsibilities under Florida law, including the right to proceed in circuit court to seek a mandatory injunction or other appropriate remedy to enforce the right of inspection against the offender as granted by this division.
  - (3) Any person who conducts a business which is taxable under this article who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor pursuant to Florida Statutes, Section 125.0104(8) and of punishable as provided in Florida Statutes, Sections 775.082, 775.083, or 775.084.

- (4) In additional to criminal sanctions, Wwhen any tax becomes delinquent or is otherwise in jeopardy under this division, the Highlands County Tax Collector is empowered and obligated to issue a warrant for the full amount of the tax due or estimated to be due, with the interest, penalties and cost of collection, directed to all and singular the sheriffs of the state, and shall cause the warrant to be recorded in the public records of Highlands County and in any other county of the state where any property of the taxpayer is located. Upon such recording, the amount of the warrant shall become a lien on any real or personal property of the taxpayer in the same manner as a recorded judgment. The Highlands County Tax Collector may issue a tax execution to enforce the collection of taxes imposed by this division and deliver it to any sheriff. The sheriff shall thereupon proceed in the same manner as prescribed by law for executions and shall be entitled to the same fees for his services in executing the warrant to be collected. The Highlands County Tax Collector may also have a writ of garnishment, to subject any indebtedness due to the delinquent taxpayer by a third person, in any goods, money, chattels or effects of the delinquent taxpayer in the hands, possession or control of the third person in the manner provided by law for the payment of the tax due. Upon payment of the execution, warrant, judgment or garnishment, the Highlands County Tax Collector shall satisfy the lien of record within thirty (30) days and remit the fees for recording and execution services to the clerk of the circuit court and the sheriff. The Highlands County Tax Collector shall prescribe and publish such forms as may be necessary to effectuate the purposes of this division. ~~persons who collect and remit taxes under Section 212.03, Florida Statutes, shall be subject to the exercise of all enforcement authority of the Florida Department of Revenue or any other authorized entity.~~
- (5) All penalties and interest imposed by this division shall be payable to and collectible by the Highlands County Tax Collector ~~Florida Department of Revenue~~ in the same manner as if they were a part of the tax imposed.
- (6) In the event any person required hereunder to make any return or to pay the tax imposed by this division fails or refuses to make the person's records available for inspection so that no audit or examination has been made of the books and records of such person, fails or refuses to register as a dealer, fails to make a report and pay the tax as provided by this division, makes a grossly incorrect report or makes a report that is false or fraudulent, then, in such event, it shall be the duty of the tax collector ~~the Florida Department of Revenue, to the extent allowed by Florida law, is authorized to make an assessment from an estimate based upon the~~

best information then available for the taxable period, together with interest, plus penalty, ~~and is permitted to~~ Then the Highlands County Tax Collector shall proceed to collect such tax, interest, and penalty on the basis of such assessment, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the person or entity from whom the same is due.

- (7) The Highlands County Tax Collector shall and to perform audit functions associated with the collection and remission of the tax in accordance with Florida Statutes, Section 125.0104 (10).

**SECTION 3. IMPLEMENTING ADMINISTRATIVE ACTIONS.** The County Administrator is hereby authorized and directed to take such actions as are deemed necessary and appropriate in order to implement the provisions of this Ordinance. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

**SECTION 4. SAVINGS CLAUSE.** All prior actions of Highlands County pertaining to the amendments to the Highlands County Code of Ordinances, Chapter 8, Article VI, Division 3, as set forth herein are hereby ratified and affirmed consistent with the provisions of this Ordinance.

**SECTION 5. SEVERABILITY.** The divisions, sections, subsections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection, section, or divisions of this ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, sections, and divisions of this ordinance.

**SECTION 6. CODIFICATION AND SCRIVENER'S ERRORS.**

A. Section 2 of this Ordinance shall be codified in the Highlands County Code of Ordinances and the sections, divisions and provisions of this Ordinance may be renumbered or re-lettered as deemed appropriate by the codifier of the Highlands County Code of Ordinances.

B. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the County Administrator and County Attorney, may be corrected with the endorsement of the County Manager, or designee, without the need for public hearing.

**SECTION 7. CONFLICTS.** Any ordinance or part thereof in conflict with this Ordinance or any part hereof is hereby repealed to the extent of the conflict.

**SECTION 8. EFFECTIVE DATE.** This Ordinance shall take effect immediately upon filing with the Department of State.

**DONE AND ADOPTED** this \_\_\_\_\_ of \_\_\_\_\_, 2026.

BOARD OF COUNTY COMMISSIONERS  
OF HIGHLANDS COUNTY, FLORIDA

By: \_\_\_\_\_  
Don Elwell, Chairman

(SEAL)

ATTEST:

By: \_\_\_\_\_  
Jerome Kaszubowski, Clerk of Court

AFFIDAVIT OF PUBLICATION

Highlands News Sun

Published Daily

Sebring, Highlands County, Florida

Case No. Hearing Ordinance 25-26-16

STATE OF FLORIDA
COUNTY OF HIGHLANDS

Before the undersigned authority, Janet Emerson, personally appeared who on oath says that she is the Classified Advertising Legal Clerk of Highlands News Sun, a newspaper published at Sebring in Highlands County, Florida; that the attached copy or reprint of the advertisement, to the right, being a Public Notice, was published in said newspaper by print in the issues of or by publication on the newspaper's website, if authorized, on:

June 03, 2026

Affiant further says that the Highlands News Sun newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

SIGNED:

Handwritten signature of Janet Emerson over a horizontal line.

Sworn to and subscribed before me this 3rd day of June 2026 by Janet Emerson, who is personally known to me.

Handwritten signature of Romona D. Washington over a horizontal line.
Romona D. Washington, Editor, Notary Number: HH 413555
Notary expires: June 21, 2027

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REAGAN FULTZ
BOARD OF COUNTY COMMISSIONERS
501 S. COMMERCE AVE.
SEBRING, FL 33870



ROMONA D. WASHINGTON
Commission # HH 413555
Expires June 21, 2027

NOTICE OF PUBLIC HEARING TO CONSIDER COUNTY ORDINANCE NO. 25-26-16

NOTICE IS HEREBY GIVEN TO WHOM IT MAY CONCERN:

NOTICE is hereby given that the Highlands County Board of County Commissioners will hold a public hearing for the purpose of considering adoption of the following ordinance on June 16, 2026, at 9:00 a.m. or as soon thereafter as possible, in the County Commissioners' Board Room of the Government Center, 600 South Commerce Avenue, Sebring, Florida:

AN ORDINANCE OF HIGHLANDS COUNTY, FLORIDA, AMENDING HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, DIVISION 3, SECTION 8-221; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AMENDMENT TO HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-221, COLLECTION AND ADMINISTRATION; PROVIDING FOR THE TRANSFER OF TOURIST DEVELOPMENT TAX COLLECTION AND ADMINISTRATION FROM THE FLORIDA DEPARTMENT OF REVENUE TO THE HIGHLANDS COUNTY TAX COLLECTOR; PROVIDING FOR IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

A copy of the ordinance is available for inspection in the office of the County Administrator, 600 South Commerce Avenue, Sebring, Florida 33870. All interested persons may appear and be heard at the time and place specified above. Any person who might wish to appeal any decision made by the Board of County Commissioners of Highlands County, Florida, in a public hearing or meeting is hereby advised that they will need a record of the proceedings, and for such purpose, they may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discriminatory policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans with Disabilities Act or Section 286.26, Florida Statutes, should contact Sherri Bennett, ADA Coordinator, at (863) 402-6509 (voice), 863-402-6508 (TTY), or via Florida Relay Service 711, or by e-mail: hrrmanager@hcbcc.org. Requests for CART or interpreter services should be made at least 24 hours in advance to permit coordination of the service.

BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA
By: Don Etwell, Chairman
June 3, 2026