

ORDINANCE NO. 09-____

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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, PROVIDING FOR THE IMPOSITION
12 AND COLLECTION OF THE TOURIST DEVELOPMENT TAX;
13 PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN
14 EFFECTIVE DATE.

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

19
20 WHEREAS, previously the Board of County Commissioners of Leon County, Florida
21 (the "Board") levied and imposed a three percent (3%) local option tourist development tax
22 pursuant to section 125.0104, Florida Statutes (the "Local Option Tourist Development Act");
23 and

24
25 WHEREAS, on October 12, 2004, the Board levied an additional one percent (1%) local
26 option tourist development tax pursuant to the Local Option Tourist Development Act; 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

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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;

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

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40 **Section 1.** There is hereby levied, imposed and set, until hereafter amended or repealed,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

1 months or less, unless such a person rents, leases, or lets for consideration any living quarters or
2 accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes.
3 When receipt of consideration is by way of property other than money, the Additional 1% Tax
4 shall be levied and imposed on the fair market value of such nonmonetary consideration.
5

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

13
14 **Section 3.** The Additional 1% Tax shall be levied and collected in the same manner as
15 and in accordance with the procedures outlined in Chapter 11, Article III, Section 11-46 of the
16 Leon County Code of Laws.

17
18 **Section 4.** The revenues received from the proceeds of the Additional 1% Tax shall be
19 used for any and all purposes provided in Section 125.0104(3)(n), Florida Statutes.
20

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

27 **Section 6.** No person shall advertise or hold out to the public in any manner, directly, or
28 indirectly, that he or she will absorb all or any part of the Additional 1% Tax, that he or she will
29 relieve the person paying the rental of the payment of all of any part of the Additional 1% Tax,
30 or that the Additional 1% Tax will not be added to the rental or lease consideration or, when
31 added that it or any part thereof will be refunded or refused, either directly or indirectly, by any
32 method whatsoever. Any person who willfully violates any provision of this Section 7 is guilty
33 of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Section
34 775.083, Florida Statutes.
35

36 **Section 7.** The Additional 1% tax shall constitute a lien on the property of the lessee,
37 customer or tenant in the same manner as, and shall be collectible as are liens authorized and
38 imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.
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40 **Section 8.** Chapter 11, Article III, Section 11-46(a) of the Leon County Code of Laws is
41 hereby amended to read as follows:
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43 (a) There is hereby levied, imposed and set, until hereafter amended or repealed, a
44 tourist development tax throughout the county at the rate of ~~three~~ five percent for each whole and
45 major fraction of each dollar of the total rental and/or consideration charged every person who

1 rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel,
2 apartment, apartment motel, roominghouse, mobile park home, recreational vehicle park, or
3 condominium for a term of six months or less, unless such a person rents, leases or lets for
4 consideration any living quarters or accommodations which are exempt according to the
5 provisions of F.S. ch. 212. When receipt of consideration is by way of property other than
6 money, the tax shall be levied and imposed on the fair market value of such *nonmonetary*
7 consideration.

8
9 **Section 9. Severability.** It is declared to be the intent of the Board that, if any section,
10 subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or
11 unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate,
12 distinct and independent provision and such holding shall not affect the validity of the remaining
13 portions thereof.

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

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

22
23 LEON COUNTY, FLORIDA

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27 By: _____
28 Bryan Desloge, Chairman
29 Board of County Commissioners

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31 ATTESTED BY:
32 Bob Inzer, Clerk of Court

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34
35 By: _____
36 Clerk

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

41
42
43 By: _____
44 Herbert W. A. Thiele, Esq.
45 County Attorney