

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(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.

18  
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 (2<sup>nd</sup>) 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%

1 Tax”) at the rate of one percent (1%) of each dollar and major fraction of each dollar of the total  
2 consideration charged for every person who rents, leases, or lets any living quarters or  
3 accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel,  
4 rooming house, mobile home park, recreational vehicle park, or condominium for a term of six  
5 months or less, unless such a person rents, leases, or lets for consideration any living quarters or  
6 accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes.  
7 When receipt of consideration is by way of property other than money, the Additional 1% Tax  
8 shall be levied and imposed on the fair market value of such nonmonetary consideration.  
9

10 **Section 2.** The Additional 1% Tax shall be in addition to: (i) the two percent (2%) local  
11 option tourist development tax authorized, levied and imposed pursuant to Ordinance No. 88-01  
12 enacted on January 12, 1988; (ii) the additional one percent (1%) tourist development tax  
13 authorized, levied, and imposed pursuant to Ordinance 93-19, enacted November 23, 1993; (iii)  
14 the additional one percent (1%) tourist development tax authorized, levied and imposed pursuant  
15 to Ordinance No. 04-35 enacted on October 12, 2004; (iv) any other tax imposed pursuant to  
16 Chapter 212, Florida Statutes; and (v) in addition to all other taxes, fees and the consideration or  
17 rental or lease.  
18

19 **Section 3.** The Additional 1% Tax shall be levied and collected in the same manner as  
20 and in accordance with the procedures outlined in Chapter 11, Article III, Section 11-46 of the  
21 Leon County Code of Laws.  
22

23 **Section 4.** The revenues received from the proceeds of the Additional 1% Tax shall be  
24 used for any and all purposes provided in Section 125.0104(3)(n), Florida Statutes.  
25

26 **Section 5.** Any person subject to this Ordinance who, either by himself or through his  
27 agents or employees, fails or refuses to charge and collect the Additional 1% Tax herein  
28 provided from the person paying any rental or lease, shall be, in addition to being personally  
29 liable for the payment of the Additional 1% Tax, guilty of a misdemeanor of the first degree,  
30 punishable as provided in Section 775.082 or Section 775.083, Florida Statutes.  
31

32 **Section 6.** No person shall advertise or hold out to the public in any manner, directly, or  
33 indirectly, that he or she will absorb all or any part of the Additional 1% Tax, that he or she will  
34 relieve the person paying the rental of the payment of all of any part of the Additional 1% Tax,  
35 or that the Additional 1% Tax will not be added to the rental or lease consideration or, when  
36 added that it or any part thereof will be refunded or refused, either directly or indirectly, by any  
37 method whatsoever. Any person who willfully violates any provision of this Section 6 is guilty  
38 of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Section  
39 775.083, Florida Statutes.  
40

41 **Section 7.** The Additional 1% tax shall constitute a lien on the property of the lessee,  
42 customer or tenant in the same manner as, and shall be collectible as are liens authorized and  
43 imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.  
44

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

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

14  
15       **Section 9.** Chapter 11, Article III, Section 11-46(l) of the Code of Laws of Leon County,  
16 Florida, is hereby amended to read as follows:

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

25  
26       (ii) Collections received by the county tax collector from the tax, less costs of  
27 administration of this article, shall be paid and returned, on a monthly basis  
28 to Leon County, Florida, for use by the county in accordance with the  
29 provisions of this article and shall be placed in the "Leon County Tourist  
30 Development Trust Fund." The county shall establish a separate subaccount  
31 in the Leon County Tourist Development Trust Fund for receipt of the third  
32 1-percent local option tourist development tax imposed and collected  
33 pursuant to Ordinance ~~88-01~~ 93-19 and any interest earnings on such third 1-  
34 percent local option tourist development tax. Such funds in the subaccount  
35 shall be used for all purposes provided in Section 125.0104(5), Florida  
36 Statutes, and shall be distributed pursuant to the direction of the Board of  
37 County Commissioners. Commencing October 1, 2011, the county shall  
38 establish a separate subaccount in the Leon County Tourist Development  
39 Trust Fund for receipt of the second 1-percent local option tourist  
40 development tax imposed and collected pursuant to Ordinance 88-01 and any  
41 interest earnings on such second 1-percent local option tourist development  
42 tax. Fifty percent (50%) of such funds in the subaccount shall be used for all  
43 purposes provided in Section 125.0104(5)(a)(1), Florida Statutes, and fifty  
44 percent (50%) of such funds in the subaccount shall be used for all purposes

1 provided in Section 125.0104(5), Florida Statutes, and shall be distributed  
2 pursuant to the direction of the Board of County Commissioners.  
3

4 **Section 10.** Chapter 11, Article III, Section 11-47 of the Code of Laws of Leon County,  
5 Florida, is hereby amended to read as follows:  
6

7 Section 11-47. Tourist development plan funded.  
8

9 ~~The~~ That portion of the tax revenues received pursuant to this  
10 article, as designated by the Board of County Commissioners,  
11 shall be used to fund the Leon County Tourist Development Plan,  
12 which is attached hereto as Exhibit A and which is hereby  
13 adopted and incorporated into this article.  
14  
15

16 **Section 11. Severability.** It is declared to be the intent of the Board that, if any section,  
17 subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or  
18 unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate,  
19 distinct and independent provision and such holding shall not affect the validity of the remaining  
20 portions thereof.  
21

22 **Section 12. Effective Date.** The Additional 1% Tax shall become effective on the first  
23 day of May, 2009. Within ten (10) days of the enactment of this Ordinance, a certified copy of  
24 this Ordinance shall be furnished to the Department of Revenue and the Secretary of State by the  
25 Clerk.  
26

27 DULY PASSED AND ADOPTED by the Board of County Commissioners of Leon  
28 County, Florida, this 19<sup>th</sup> day of March, 2009.  
29

30 LEON COUNTY, FLORIDA

31  
32 By: \_\_\_\_\_  
33 Bryan Desloge, Chairman  
34 Board of County Commissioners  
35

36  
37 ATTESTED BY:  
38 Bob Inzer, Clerk of Court  
39 Leon County, Florida  
40

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

41 By: \_\_\_\_\_  
42 Clerk

41 By: \_\_\_\_\_  
42 Herbert W.A. Thiele, County Attorney