ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA AUTHORIZING THE LEVYING AND IMPOSITION OF AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX IN LEON COUNTY, FLORIDA PURSUANT TO SECTION 125.0104(3)(l), FLORIDA STATUTES; PROVIDING FOR THE COLLECTION OF SAID TAX; AMENDING CHAPTER 11, ARTICLE III, SECTION 11-46 OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, RELATING TO THE TOURIST DEVELOPMENT TAX; PROVIDING FOR A SEPARATE SUBACCOUNT IN THE LEON COUNTY TOURIST DEVELOPMENT TRUST FUND; PROVIDING FOR CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of County Commissioners of Leon County, Florida hereby desire to amend Chapter 11, Article III, Section 11-46 of the Code of Laws of Leon County, Florida to establish a separate subaccount for the third (3rd) 1-percent local option tourist development tax.

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

Section 1. There is hereby levied, imposed and set, until hereafter amended or repealed, an additional tourist development tax throughout Leon County, Florida (the "Additional 1% Tax") at the rate of one percent (1%) of each dollar and major fraction of each dollar of the total consideration charged for every person who rents, leases, or lets any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such person rents, leases or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. When receipt of consideration is by way of property other than money, the Additional 1% Tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

Section 2. The Additional 1% Tax shall be in addition to: (i) the three percent local option tourist development tax authorized, levied and imposed pursuant to Ordinance No. 88-01 enacted on January 12, 1988, as amended and supplemented, (ii) any other tax imposed pursuant to Chapter 212, Florida Statutes and (iii) in addition to all other taxes, fees and the consideration or rental or lease.

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

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

Section 5. On the effective date of this Ordinance, the County shall establish a subaccount in the Leon County Tourist Development Trust Fund for receipt of the Additional 1% Tax and any interest earnings on the Additional 1% Tax.

Section 6. Any person subject to this Ordinance who, either by himself or through his agents or employees, fails or refuses to charge and collect the Additional 1% Tax herein provided, from the person paying any rental or lease, shall be, in addition to being personally liable for the payment of the Additional 1% Tax, guilty of a misdemeanor of the first degree, punishable as provided in Section 775.082 or Section 775.083, Florida Statutes.

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

Section 8. The Additional 1% Tax shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.

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

(l) (i)The taxes imposed by this section shall become county funds at the moment of collection and shall for each month be due to the county tax collector on the first day and is delinquent unless post-marked on or before the twentieth day of the month following, unless otherwise provided for by subsection (h). If the 20th day falls on a Saturday, Sunday, or federal or state holiday, returns shall be accepted as timely, if post-marked on the next succeeding work day. (ii) Collections received by the county tax collector from the tax, less costs of administration of this article, shall be paid and returned, on a monthly basis to Leon County,

Florida, for use by the county in accordance with the provisions of this article and shall be placed in the "Leon County Tourist Development Trust Fund." The county shall establish a separate subaccount in the Leon County Tourist Development Trust Fund for receipt of the third 1-percent local option tourist development tax imposed and collected pursuant to Ordinance 88-01 and any interest earnings on such third 1-percent local option tourist development tax. Such funds in the subaccount shall be used for all purposes provided in Section 125.0104(5), Florida Statutes and shall be distributed pursuant to the direction of the Board of County Commissioners.

Section 10. 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 an 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 11. The Additional 1% Tax shall become effective on the first day of the November 2004. 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 _____ day of _____, 2004.

LEON COUNTY, FLORIDA

By:_____
Jane G. Sauls, Chairman
Board of County Commissioners

ATTEST: Bob Inzer, Clerk of Circuit Court

By: _____
Deputy Clerk

BY: _____

APPROVED AS TO FORM:
Leon County Attorney's Office

BY:_____
Herbert W. A. Thiele, Esq.
County Attorney