

ORDINANCE NO. 90-13

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 86-27 WHICH LEVIED A TOURIST DEVELOPMENT TAX THROUGHOUT POLK COUNTY BY AMENDING THE PERCENTAGE OF TAX LEVIED AND THE TYPES OF FACILITIES ON WHICH THE TAX IS LEVIED; BY AMENDING THE TOURIST DEVELOPMENT PLAN; BY PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 125.0104, Florida Statutes, provides for the levy of a local option tourist development tax by any county; and

WHEREAS, under the provision of said law, the Polk County Board of County Commissioners, adopted Polk County Ordinance 86-27, and has levied the tourist development tax beginning December 1, 1986; and

WHEREAS, the tourist development tax has been levied for more than three years; and

WHEREAS, by motion of the Tourist Development Council dated April 19, 1990, the council has recommended changes in the tourist development plan;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1:

Section 1 of Polk County Ordinance 86-27 is amended to read as follows:

Section 1

(a) There is hereby levied and imposed and set a tourist development tax throughout Polk County, Florida, at a rate of three percent (3%) of each whole and major fraction of each dollar of the total rental charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, tourist camp, mobile home park, trailer camp, recreational vehicle park, or condominium for a term of six (6) months or less. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such non-monetary considerations.

(b) The tourist development tax shall be in addition to any other taxes, fees and the considerations for the rental or lease.

(c) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.

(d) The person receiving the consideration for such rental or lease shall receive, account for, and remit the

tax to the State of 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. The same duties and privileges imposed by Chapter 212, Florida Statutes, upon dealers in tangible property, respecting the collection and remission of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter shall apply to and be binding upon all persons who are subject to the provision of this act; provided, however, the said 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 did not exceed \$25.00.

(e) The said Department of Revenue shall keep records showing the amount of taxes collected, which shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this act is applicable. These records shall be open to the public during the regular office hours of the said Department of Revenue, as provided in Section 213.072, Florida Statutes.

(f) Collections received by the said Department of Revenue from the tax, less costs of administration of this ordinance shall be paid and returned, on a monthly basis to Polk County for use by the county in accordance with the provisions of this ordinance and shall be placed in the county tourist development trust fund.

(g) The said Department of Revenue, under the applicable rules of the Career Service Commission, is authorized to employ persons and incur other expenses as appropriate by the legislature of the State of Florida to administer this ordinance.

(h) The said Department of Revenue may promulgate such rules and may prescribe and publish such forms as may be necessary to effectuate the purposes of this ordinance.

SECTION 2:

Section 2 of Polk County Ordinance 86-27 is amended to read as follows:

Section 2

The tax revenues received pursuant to this ordinance shall be used to fund the Polk County Tourist Development Plan, which is hereby adopted as follows:

TOURIST DEVELOPMENT PLAN

Under provisions of the Local Option Tourist Development Act, a three percent (3%) tourist development tax will be levied throughout Polk County.

The following categories of use of the tax are hereby set forth together with the percentage of the total amount of revenues to be expended in each category:

A. Thirty-five percent (35%) - Capital Projects: to acquire, construct, extend, enlarge, remodel, repair, improve and promote one or more publicly owned and operated tourism facilities, such as, but not limited to, convention centers, sports stadiums, sports arenas, or coliseums within the county. Also to secure or liquidate bonds for this purpose.

B. Twelve percent (12%) - Special Events Grants: to sponsor, promote, advertise, or stage festivals, fairs, cultural performances, sports competitions, and other special events which serve a tourism purpose, either directly or indirectly through grants to producing organizations.

C. Thirty-five percent (35%) - Advertising and Promotion of Polk County tourism.

D. Fifteen percent (15%) - Administration and Research.

E. Three percent (3%) - Non-allocated Reserve: may be designated for use in any of the above categories upon recommendation of the Tourist Development Council and approval of the Board of County Commissioners.

The above and foregoing tourist development plan may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners.

SECTION 3: SEVERABILITY

If any section, subsection, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any 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 of this ordinance.

SECTION 4: EFFECTIVE DATE

This ordinance shall become effective October 1, 1990.

STATE OF FLORIDA,)
)
COUNTY OF POLK.)

I, E. D. "Bud" Dixon, Clerk of the Board of County Commissioners of Polk County, Florida, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 90-13, amending Ordinance No. 86-27 which levied a tourist development tax

which was adopted by the said Board on May 29, 1990.

WITNESS my hand and official seal of said Board this _____ day of _____, 1990.

E. D. "Bud" Dixon
Clerk

(SEAL)

By
Deputy Clerk