

ORDINANCE NO. 93-45

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 86-27, AS AMENDED, WHICH LEVIED A TOURIST DEVELOPMENT TAX THROUGHOUT POLK COUNTY BY AMENDING THE PERCENTAGE OF TAX LEVIED; ESTABLISHING A SUBDISTRICT; PROVIDING A HIGHER PERCENTAGE OF TAX LEVIED IN THE SUBDISTRICT; PROVIDING FOR THE INCREASE IN TAX LEVIED TO BE PROVIDED FOR A SPECIFIED PROJECT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lakeland is the home of the Lakeland Civic Center, a public facility which is the site of approximately 419 events each year; and

WHEREAS, because the Lakeland Civic Center offers entertainment and other opportunities to the citizens of Polk County and attracts visitors to our community, it is of a positive benefit and impact to all of Polk County; and

WHEREAS, the Lakeland Civic Center is a "professional sports franchise facility," as referenced in Section 125.0104(3)(1), Florida Statutes, in that the George Jenkins Arena located therein is the home of the Lakeland Ice Warriors professional hockey team and the preseason training facility for the Tampa Bay Lightning of the National Hockey League; and

WHEREAS, the City of Lakeland is currently undertaking the renovation and expansion of the Lakeland Civic Center, with an overall project budget of approximately \$13.3 million; and

WHEREAS, of the overall project budget, approximately 40% is either directly or indirectly attributable to or for the benefit of the George Jenkins Arena.

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

SECTION 1: The above findings of fact are hereby adopted and incorporated by reference.

SECTION 2: Section 1 of Polk County Ordinance 86-27 is hereby amended as follows:

Section 1. (a) (i) Pursuant to Section 125.0104(c) and Section 125.0104(d), Florida Statutes, there is hereby levied and imposed and set a tourist development tax throughout Polk County, Florida at a rate of three percent (3%) and, (ii) pursuant to Section 125.0104 (1), Florida Statutes, there is hereby levied and imposed and set a tourist development tax throughout Polk County, Florida, at a rate of one-half percent (.5%), of each whole and major fraction of each dollar of the total rental charged each person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp or condominium for a term of six (6) months or less.

(b) A subdistrict including the following described property: A parcel of land lying in Polk County, Florida, described as follows:

Begin at the intersection of the centerline of the Withlacoochee River and the west boundary of Township 28, thence Southerly along said west township line 25.4 miles, more or less to the centerline of Shepherd Road; thence Easterly along said centerline 4.8 miles, more or less, to the centerline of the CSX Railroad; thence Southwesterly along said centerline of CSX Railroad 0.4 miles; thence East 6.6 miles, more or less, to the

centerline of E.F. Griffin Road; thence Northerly along said centerline of E.F. Griffin Road 1.3 miles, more or less, to the centerline of U.S. 98; thence Northwesterly along said centerline of U.S. 98. 0.7 miles, more or less, to the centerline of Hancock Avenue S.E.; thence Easterly along said centerline of Hancock Avenue S.E. 1.0 miles, more or less, to the west shoreline of Lake Hancock; thence Northerly along said west shoreline to the centerline of Saddle Creek; thence Northerly along said centerline of Saddle Creek 1.9 miles, more or less, to the centerline of Old Dixie Highway extended South; thence Northerly along said centerline extended and said centerline of Old Dixie Highway 2.1 miles, more or less, to the centerline of East Carroll Road; thence Westerly along said centerline of East Carroll Road 0.25 miles, more or less to the centerline of North Carroll Road; thence Northerly 7.0 miles, more or less, to the intersection of State Road 33 and Old Polk City Road; thence Northwesterly 7.9 miles, more or less, to the intersection of Moore Road and Dean Still Road; thence Westerly along the centerline of Dean Still Road 2.2 miles, more or less, to the centerline of Rock Ridge Road; thence Northwesterly 7.0 miles, more or less to the Point of Beginning. Said parcel contains 263 square miles, more or less.

is hereby established in Polk County, Florida. Within this subdistrict, pursuant to Section 125.0104(1), Florida Statutes, an additional one-half percent (.5%), tourist development tax is hereby levied and imposed on each whole and major fraction of each dollar of the total rental charged each person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel apartment, apartment motel, rooming house, tourist or trailer camp, or condominium for a term of six (6) months or less.

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

(d) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected 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.

(e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Polk County Tax Collector at the time and in the manner provided in Section 8 contained herein. 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 the payment of a dealer's credit in compliance with the rules of the Tax Collector in the administration of Chapter 212 shall apply to and be binding upon all persons who are subject to the provisions of this ordinance; provided, however, the Tax Collector may authorize a quarterly return of payment when the tax remitted for the proceeding quarter by the person receiving the consideration for such rental or lease did not exceed \$30.00.

(f) The additional funds raised by levying and imposing the one-half percent (.5%) tourist development taxes imposed pursuant to Sections (a)(ii) and (b) above shall be used solely to pay the debt service on bonds issued to finance or refinance the construction, reconstruction or renovation of a professional sports

franchise facility: to wit, construction, reconstruction and renovation of these portions of the Lakeland Civic Center utilized as a pre-season training facility by the Tampa Bay Lightning and as the home facility for the Lakeland Ice Warriors. In the event that bonds are not issued to finance said construction, reconstruction or renovation or the bonds or the proposed use of the proceeds of the bonds are judicially deemed invalid, only the tourist development tax described in Section (a)(i) shall be levied and imposed at the rate of three percent (3%).

SECTION 3: Severability.

If any section, paragraph, sentence, 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 November 1, 1993 provided that taxes established in Section 1(a)(ii) and Section 1(b) above shall become effective the first day of the month following completion of the validation suit.

STATE OF FLORIDA,)
COUNTY OF POLK.)

I, E. D. "Bud" Dixon, Clerk of the Board of County Commissioners of Polk County, Florida, hereby certify that the foregoing is a true and correct copy of Ordinance No. 93-45, amending Polk County Ordinance No. 86-27, as amended - Tourist Development Tax

_____ ,
which was adopted by the said Board in regular session on Tuesday, October 19, 1993 .

WITNESS my hand and official seal on this 25th day of October 1993 .

E. D. "Bud" Dixon
Clerk

(SEAL)

By: Nette L. Barlow
Deputy Clerk