

ORDINANCE NO. 2012- 021

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA AMENDING ORDINANCE 86-27, AS AMENDED, RELATING TO THE LOCAL OPTION TOURIST DEVELOPMENT TAX; PROVIDING FOR FINDINGS; PROVIDING FOR AMENDMENT OF THE TOURIST DEVELOPMENT PLAN; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. FINDINGS. It is hereby found and determined that:

(A) In 1986 the Board of County Commissioners of Polk County (the "Board") enacted the voter-approved Ordinance 86-27 to impose the two percent tourist development tax authorized by Section 125.0104 (3)(c), Florida Statutes.

(B) The Tourist Development Plan recommended by the Tourist Development Council, and subsequently approved by voters, provided that 15% of the two percent tax was to be used for cultural and arts purposes; and

(C) Although the specific 15% allocation for cultural and arts programs was eliminated in various amendments to the Tourist Development Plan, monies from the Tourist Development Tax has continued to provide funding for cultural and arts programs and marketing in Polk County.

(D) The Board wishes to re-establish the 15% allocation from the first two-cents of the Tourist Development Tax for cultural and arts programs that attract tourists and to provide a means of overseeing and managing the allocation for that purpose.

(E) This Ordinance has been enacted by a majority plus one vote of the Board as required by Section 125.0104(4)(d), Florida Statutes.

SECTION 2. AMENDMENT TO SECTION 2 OF POLK COUNTY ORDINANCE

86-27, AS AMENDED. Section 2 of Polk County Ordinance 86-27 is hereby amended and restated in its entirety 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 5 percent tourist development tax will be levied, as set out above, throughout Polk County. The following categories of use of the tax are hereby authorized:

- A. Capital Projects: To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of Polk County and/or to pay the debt service on bonds issued to finance such projects. Specifically, such funds shall be used to improve or repair Joker Merchant Stadium (f/k/a Tiger Town), Chain of Lake Stadium, the Lakeland Center and other secondary facilities. Any such purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities.

- B. To promote and advertise tourism in the State of Florida and nationally and internationally. If tax revenues are expended for an activity, service, venue or event, the activity, service, venue or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists. Such venues may include soccer complexes.
- C. Any other use authorized by the Florida Legislature in Section 125.0104, Florida Statutes, which this Board finds will provide for the advancement, generation, growth and/or promotion of tourism, the enhancement of the tourist industry, and/or the attraction of tourists from within and without Florida to Polk County.
- D. A maximum of fifteen percent (15%) per year of the expenditure of revenue from the first two cents levied pursuant to Florida Statutes, Section 125.0104(3)(c), as set out in Section 1 above, shall be allocated to cultural and arts activities, services, venues or events which have, as one of their main purposes, the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists. The following provisions apply to the allocation of Tourist Development Tax revenues to cultural and arts activities, services venues or events:
1. The Board may, in its sole discretion, (a) appoint an arts board made up of qualified members of the community familiar with both the visual and performing arts, (b) identify an existing group within the community, or (c) create a

standing committee within the Tourist Development Council to be responsible for recommending to the Tourist Development Council a variety of grants for cultural and arts activities, services, venues or events which have, as one of their main purposes, the attraction of tourists.

2. In the event the Board appoints an arts board or community group to recommend grants, it is understood that:
 - i. no revenues shall be allocated specifically for salaries related to the group selected to distribute the grant monies on behalf of the arts. However, it is recognized that the contracted services to the County by an appointed arts organization for management services can include appropriate salary expenses.
 - ii. The County will pay for administrative expenses incurred by such appointed arts board or group, up to a maximum of the lesser of \$25,000 or five percent (5%) of the portion of the Tourist Development Tax which is allocated to arts and cultural activities during any fiscal year.

SECTION 3. CONFLICTS. Any ordinance, or part thereof, in conflict with this Ordinance, or any part hereof, is hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY. If any clause, section, provision or application of this Ordinance is for any reason held invalid or unconstitutional, such invalidity or

unconstitutionality shall not affect the remaining clauses, sections, provisions or applications of this Ordinance which can be given effect without the invalid clauses, sections, provisions or applications and, to this end, the provisions of this Ordinance are declared severable.

SECTION 5. EFFECTIVE DATE. A certified copy of this Ordinance shall be filed in the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners and shall take effect upon such filing.

DULY ENACTED in regular session this 24th day of July, 2012.

STATE OF FLORIDA)

COUNTY OF POLK)

I Richard M. Weiss, 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. 12-021 adopted by the Board on July 24, 2012.

WITNESS my hand and official seal of said Board this 25th day of July, 2012

Richard M. Weiss
Clerk to the Board

By Kathryn Courtney
Kathryn Courtney
Deputy Clerk





FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

July 30, 2012

Ms. Kathryn Courtney
Deputy Clerk
Polk County
Post Office Box 988
Bartow, Florida 33831-0988

Dear Ms. Courtney:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated July 26, 2012 and certified copies of Polk County Ordinance Nos. 2012-021 thru 12-024, which were filed in this office on July 30, 2012.

Sincerely,

A handwritten signature in cursive script that reads "Liz Cloud".

Liz Cloud
Program Administrator

LC/elr

RECEIVED
DB-06-12 KC
Clerk Of The Board