

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA AMENDING ST. JOHNS COUNTY ORDINANCES 86-62 AND 86-72 AND RESOLUTION 86-62 WHICH ARE THE ORDINANCES AND RESOLUTION CREATING THE ST. JOHNS COUNTY TOURIST DEVELOPMENT COUNCIL AND IMPOSING THE LOCAL TWO PERCENT TOURIST DEVELOPMENT TAX; THIS AMENDMENT DELETES THE REQUIREMENT THAT THE TAX BE REMITTED TO THE DEPARTMENT OF REVENUE AND REQUIRES INSTEAD THAT IT BE REMITTED DIRECTLY TO THE ST. JOHNS COUNTY TAX COLLECTOR; IT PROVIDES FOR RULES AND REGULATIONS PERTAINING TO THE PERSONS WHO COLLECT THE TAX; IT PROVIDES DUTIES AND POWERS TO THE ST. JOHNS COUNTY TAX COLLECTOR AND TO THE ST. JOHNS COUNTY CLERK OF COURTS; IT PROVIDES FOR COUNTY ADMINISTRATION AND RECEIPT OF THE TAX REVENUE AND RETAINAGE BY THE COUNTY OF AN ADMINISTRATION FEE; IT MODIFIES THE MEMBERSHIP REQUIREMENTS OF THE TOURIST DEVELOPMENT COUNCIL TO CONFORM TO RECENT STATUTORY CHANGES; IT PROVIDES PENALTIES; AND IT PROVIDES AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature has amended F.S. 125.0104 to change the membership requirements for the Tourist Development Council; and,

WHEREAS, the Florida Legislature has recently provided authorization for the County to adopt an ordinance providing for the collection and administration of the tourist development tax on a local basis.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

SECTION ONE.

The first paragraph of Section 2 of St. Johns County ordinance 86-62 and Resolution 86-62 is deleted and the following is added and substituted in its stead:

There is hereby continued pursuant to the provisions of 125.0104 Florida Statutes and St. Johns County Ordinance 86-62 and Resolution 86-62 the advisory council known as the "St. Johns County Tourist Development Council", hereinafter referred to as "Council". The Council shall

be composed of nine (9) members. One member of the Council shall be the current Chairman of the Board of County Commissioners of St. Johns County, Florida, or such other member of the Board of County Commissioners of St. Johns County as shall be designated by the Chairman. Two members of the Council shall be Elected Municipal Officials, one of whom shall be from the most populous municipality in the County. Three members of the Council shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax. Three members of the Council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax. The Board of County Commissioners of St. Johns County shall have the option of designating the chairman of the Council or allowing the Council to elect a chairman. The chairman shall be appointed or elected annually and may be re-elected or reappointed.

SECTION TWO:

Subparagraphs (d) and (e) of section 1 of St. Johns County ordinance 86-72 are deleted and the following are added and substituted in their stead:

(d) Notwithstanding any provisions hereof to the contrary, it is the intent of the County to be exempted from those requirements of F.S. 125.0104 that the tax collected be remitted to the Department of Revenue before being returned to the County. It is hereby intended that the County provide for the collection and administration of the tax on a local basis as allowed by F.S. 125.0104(10).

(e) Initial collection of the tax by the person receiving the consideration for such rental or lease shall continue to be made in the same manner as for the tax imposed under Part I of Chapter 212.

(f) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the St. Johns County Tax Collector at the time and in the manner provided for persons who collect and remit taxes under Part I of Chapter 212 Florida Statutes, as amended. The same duties and privileges imposed by part I of Chapter 212, Florida Statutes, as amended, upon dealers in tangible property, respecting the collection and remission of tax, discounts, dealer's credits, the making of returns, the keeping of books, records, and accounts, and the rules of the Florida Department of Revenue in the administration of said chapter and the collection, accounting and remission of the St. Johns County Tourist Development Tax shall apply to and be binding upon all dealers and persons who are subject to the provisions of this ordinance; provided, however, (i) such persons shall remit the tourist development tax to the St. Johns County Tax Collector instead of the Florida Department of Revenue, and (ii) the St. Johns County Tax Collector 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 or such other amount as set by law. The dealers and persons who are subject to this ordinance shall also comply with the rules of the St. Johns County Tax Collector and the St. Johns County Clerk of Courts as such rules shall exist from time to time and pertain to the subject matter of this ordinance.

(g) The St. Johns County Tax Collector shall keep appropriate books, records and accounts for the tourist development tax revenues remitted to his office and shall on a monthly basis pay such revenues to the St. Johns County Board of County Commissioners.

(h) The St. Johns County Tax Collector shall forthwith notify all persons and dealers collecting the St. Johns County Tourist Development Tax of the passage of this

ordinance and of the first date on which the tax must be remitted to the Tax Collector instead of the Department of Revenue. The Tax Collector may promulgate rules and prescribe and publish the forms necessary to effectuate this ordinance.

(i) The St. Johns County Clerk of Courts shall perform the enforcement and audit functions associated with the collection and remission of the St. Johns County tourist development tax including, without limitation, the following:

(1) For the purpose of enforcing the collection of the tax levied by this ordinance, the Clerk is hereby specifically authorized and empowered to examine at all reasonable hours and audit the books, records, and other documents of all dealers, or other persons charged with the duty to report or pay a tax under this ordinance, in order to determine whether they are collecting the tax or otherwise complying with this ordinance. In the event said person or dealer refuses to permit such examination of its books, records, or other documents by the Clerk or his employees, as aforesaid, such dealer or person shall be prosecuted in the same manner as misdemeanors are prosecuted and upon conviction shall be punished by a fine not to exceed \$500.00 or by imprisonment in the county jail not to exceed 60 days or by both such fine and imprisonment. Each day that such violation continues shall constitute a separate offense. The Clerk shall have the right to proceed in Circuit Court to seek a mandatory injunction or other appropriate remedy to enforce its right against the offender, as granted by this section, to require an examination of the books and records of such person.

(2) Each dealer and person required by this ordinance to collect the St. Johns County Tourist Development Tax shall secure, maintain, and keep for a period of

3 years a complete record of rooms or other lodging, leased or rented by said dealer or person together with records of gross receipts from such sales, and other pertinent records and papers as may be required by the Clerk for the reasonable administration of this ordinance; and all such records which are located or maintained in this state shall be open for inspection by the Clerk or his employees, at all reasonable hours at such dealer's place or person's place of business located in the county. Any dealer or person who maintains such books and records at a point outside this county must make such books and records available for inspection by the Clerk or his employees in St. Johns County, Florida. Any dealer or person subject to the provisions of this ordinance, who violates these provisions shall be prosecuted in the same manner as misdemeanors are prosecuted and upon conviction shall be punished by a fine not to exceed \$500.00 or by imprisonment in the county jail not to exceed 60 days or by both such fine and imprisonment. Each day that such violation continues shall constitute a separate offense.

(3)(a) The Clerk shall send written notification, at least 30 days prior to the date an auditor is scheduled to begin an audit, informing the dealer or person of the audit. The Clerk is not required to give 30 days' prior notification of a forthcoming audit in any instance in which the dealer or person requests an emergency audit.

(b) Such written notification shall contain:

1. The approximate date on which the auditor is scheduled to begin the audit.
2. A reminder that all of the records, receipts, invoices, and related documentation of the dealer or person must be made available to the auditor.

3. Any other requests or suggestions the Clerk may deem necessary.

(c) Only records, receipts, invoices, and related documentation which are available to the auditor when such audit begins shall be deemed acceptable for the purposes of conducting such audit.

(4) In addition to criminal sanctions, the Clerk is empowered, and it shall be his duty, when any tax becomes delinquent or is otherwise in jeopardy under this ordinance to use all appropriate remedies at law or equity necessary to collect such delinquent tax.

SECTION THREE:

Section 2 of St. Johns County ordinance 86-72 is deleted and the following is added and substituted in its stead:

Section 2. The tourist development tax revenues received by St. Johns County from the St. Johns County Tax Collector shall be applied as follows:

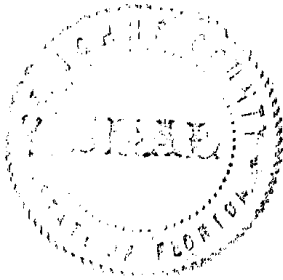
A) A maximum of 2 percent of the tax collected pursuant to this ordinance shall be retained for costs of administration. The percentage retained for costs of administration (which shall not exceed 3 percent) may be changed by future Resolution(s) of the St. Johns County Board of County Commissioners after considering the recommendations, if any, of the Tourist Development Council.

B) The balance of the tax collected pursuant to this ordinance shall be placed in the tourist development trust fund established by St. Johns County and shall be used to fund the St. Johns County tourist development plan attached to St. Johns County ordinance 86-72 or such applicable successor tourist development plan as may be established by future ordinance(s) of the Board of County Commissioners of St. Johns County.

SECTION FOUR: EFFECTIVE DATE

This ordinance shall take effect on August 1, 1988 but only upon receipt of official acknowledgment by the Office of the Department of State to the Clerk of the Board of County Commissioners of St. Johns County, Florida that same has been filed, whichever event is later. A certified copy hereof shall also be furnished by the Clerk to the State of Florida, Department of Revenue.

PASSED by the Board of County Commissioners of St. Johns County, State of Florida, this 14th day of June, 1988.



BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

BY: James S. Hatley  
Its Chairman

ATTEST: Carl "Bud" Markel, Clerk

BY: Carl "Bud" Markel  
Clerk

Adopted regular meeting June 14, 1988

Effective August 1, 1988

**The St. Augustine Record**  
 PUBLISHED EVERY AFTERNOON EXCEPT SUNDAY  
 ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA, }  
 COUNTY OF ST. JOHNS }

Before the undersigned authority personally appeared \_\_\_\_\_  
LINDA MURRAY who on oath says that he is  
ACCOUNTING CLERK of the St. Augustine Record, a  
 daily newspaper published at St. Augustine in St. Johns County, Florida;  
 that the attached copy of advertisement, being a \_\_\_\_\_  
NOTICE OF PUBLIC HEARING  
 \_\_\_\_\_ in the matter of \_\_\_\_\_  
ORDINANCES # 86 62 & # 86 72  
 \_\_\_\_\_ in the \_\_\_\_\_ Court,  
 was published in said newspaper in the issues of \_\_\_\_\_  
MAY 16, 1988

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in said St. Johns County, Florida, and that the said newspaper has heretofore been continuously published in said St. Johns County, Florida, each day, except Sundays, and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me  
 this 16th day of MAY  
 A.D. 19 88  
[Signature]  
 (SEAL) Notary Public

**COPY OF ADVERTISEMENT**

NOTICE IS HEREBY GIVEN THAT THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AT ITS REGULAR MEETING ON JUNE 14, 1988 AT 10:30 O'CLOCK A.M. IN THE COUNTY AUDITORIUM, COUNTY ADMINISTRATION BUILDING, LEWIS SPEEDWAY (COUNTY ROAD 16-A) AND U.S. #1 NORTH, ST. AUGUSTINE, FLORIDA, WILL HOLD A PUBLIC HEARING TO CONSIDER THE PASSAGE OF THE FOLLOWING ORDINANCE:

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA AMENDING ST. JOHNS COUNTY ORDINANCES 86-42 AND 86-72 AND RESOLUTION 86-2 WHICH ARE THE ORDINANCES AND RESOLUTIONS CREATING THE ST. JOHNS COUNTY TOURIST DEVELOPMENT COUNCIL AND IMPOSING THE LOCAL TWO PERCENT TOURIST DEVELOPMENT TAX. THIS AMENDMENT DELETES THE REQUIREMENT THAT THE TAX BE REMITTED TO THE DEPARTMENT OF REVENUE AND REQUIRES INSTEAD THAT IT BE REMITTED DIRECTLY TO THE ST. JOHNS COUNTY TAX COLLECTOR. IT PROVIDES FOR RULES AND REGULATIONS PERTAINING TO THE PERSONS WHO COLLECT THE TAX, IT PROVIDES DUTIES AND POWERS TO THE ST. JOHNS COUNTY TAX COLLECTOR AND TO THE ST. JOHNS COUNTY CLERK OF COURTS. IT PROVIDES FOR COUNTY ADMINISTRATION AND RECEIPT OF THE TAX REVENUE AND RETAINAGE BY THE COUNTY OF AN ADMINISTRATION FEE. IT MODIFIES THE MEMBERSHIP REQUIREMENTS OF THE TOURIST DEVELOPMENT COUNCIL TO CONFORM TO RECENT STATUTORY CHANGES. IT PROVIDES PENALTIES AND IT PROVIDES AN EFFECTIVE DATE.

The proposed Ordinance is on file in the office of the Clerk of the Circuit Court, St. Johns County, Florida, St. Johns County Administration Building, Lewis Speedway, and may be examined by parties interested prior to said public hearing.

All parties having any interest in said Ordinance will be afforded an opportunity to be heard at the public hearing.

If a person desires to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the meeting of hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA  
 Carl "Bud" Markel, Its Clerk  
 by Lynn M. McDonald, Deputy Clerk  
 1:28 PM May 14, 1988