

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, RELATING TO THE COLLECTION OF TOURIST DEVELOPMENT TAXES, AND AMENDING ST. JOHNS COUNTY ORDINANCE 86-72, AS PREVIOUSLY AMENDED. THIS AMENDMENT PROVIDES ADDITIONAL POWERS TO THE CLERK OF THE CIRCUIT COURT; CHANGES THE NUMBER OF YEARS RECORDS MUST BE KEPT AND MAINTAINED; ADDS RECORDS REQUIREMENTS; ADDS STATUTORY AND RULE REFERENCES; PROVIDES AUDIT ASSESSMENT PROCEDURES; PROVIDES CRITERIA FOR DETERMINING WHEN AN ASSESSMENT OR DENIAL OF REFUND BECOMES FINAL; AND PROVIDES AN EFFECTIVE DATE.

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

SECTION 1.

Subparagraphs (i) (1) and (2) of Section 1 of St. Johns County Ordinance 86-72, as amended by St. Johns County Ordinance 88-27, are deleted and the following Subparagraphs (i) (1) and (2) are added and substituted in their stead:

- (1) AUTHORITY: 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. The Clerk of the Circuit Court, having been so designated by this Ordinance to enforce the collection and remittance of said Tourist Development Tax, is authorized and

empowered to exercise the same powers given to the Department of Revenue under Section 125.0104 F. S. in performing this function. In the event said person or dealer refuses to permit such examination of its books, records, or other documents by the Clerk or his/her 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)(a). RECORDS REQUIREMENT: 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 five (5) 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/her 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/her employees in St. Johns County, Florida. Any dealer or person that rents, leases, lets, or grants a license to others to use any transient facilities is required to maintain and preserve "Suitable and Adequate Records". For the purpose of this Ordinance, the term "Suitable and Adequate Records" is defined as records that contain, as a minimum, the following items of information:

1. Name(s) of Individual(s) renting or leasing any living quarters or accommodations as defined in Section 125.0104 F.S.
2. Duration of the occupancy by each named person renting or leasing any living quarters or accommodations (Date of check-in and checkout).
3. The rental amount charged per night for the occupancy of any living quarters or accommodations by each named person.
4. The total rental amount charged for the duration of the occupancy of any living quarters or accommodations by each named person.
5. The total state sales tax and local tourist development tax charged for the duration of the occupancy of any living quarters or accommodations by each named person..
6. The total amount collected from each named person(s) renting or

leasing any living quarters or accommodations.

7. The total daily and monthly gross revenue collected for the renting or leasing of all living quarters or accommodations on the premises. Provided however, if the dealer does not maintain a daily record as part of his/her normal business records, then only the monthly revenue shall be maintained and preserved.
8. The total daily and monthly state sales and use tax collected for the renting or leasing of all living quarters or accommodations on the premises. Provided however, if the dealer does not maintain a daily record as part of his/her normal business records, then only the monthly state sales and use tax collected shall be maintained and preserved.
9. The total daily and monthly tourist development tax collected for the renting or leasing of all living quarters or accommodations on the premises. Provided however, if the dealer does not maintain a daily record as part of his/her normal business records, then only the monthly tourist development tax collected shall be maintained and preserved.
10. Certificates supporting any reported exempt rentals.
11. Bona fide written leases supporting any leases in excess of six (6) months.

(c) PENALTIES: Any dealer or person subject to the provisions of this ordinance who violates any of the provisions of this ordinance requiring such dealer or person to prepare, maintain and preserve "Suitable and Adequate Records" and open same for inspection by the Clerk or his/her employees, 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.

SECTION 2.

Subparagraph (i) (3)(d) to Section 1 of St. Johns County Ordinance 86-72, as previously amended, is hereby added:

(3)(d) Audit Assessment for Tourist Development Tax Deficiencies. When, as a result of an examination of Tourist Development Tax Records, a tax deficiency is determined by the Clerk of the Circuit Court's Audit Services Division, an audit assessment shall be prepared and provided to the dealer or person subject to the provisions of this ordinance (hereinafter the "taxpayer"). The audit assessment shall contain a statement identifying the reason for the tax determination, the total amount of tax due, and the total penalty and interest due, which shall be applied at the rate established by the Florida Statutes. The assessment shall be provided to the taxpayer via certified U.S.

mail or hand delivered. The total amount due (taxes plus penalties and interest) must be paid within 60 days of receipt of the audit assessment. However, the taxpayer may elect to enter into a payment agreement with the Clerk of the Circuit Court to pay the amounts due in installments over a period not to exceed twelve (12) consecutive months. In the event the taxpayer fails to pay the assessment within the above mentioned time limit or enters into a payment agreement with Clerk of the Circuit Court within the time specified but fails to pay any installment when due, the unpaid amount of the assessment will forthwith be considered delinquent.

SECTION 3.

Subparagraph (i) (5) to Section 1 of St. Johns County Ordinance 86-72, as previously amended, is hereby added:

(5) References:

Chapter 212, Part 1, F.S.

Section 72.011 F.S.

Section 125.0104 F.S.

Rule 12A-1.060 F.A.C.

Rule 12A-1.061 F.A.C.

Rule 12A-1.071 F.A.C.

SECTION 4.

Subparagraph (j) to Section 1 of St. Johns County Ordinance 86-72 as previously amended, is hereby amended to read as follows:

(j)(1). A tax assessment levied pursuant to this ordinance becomes final upon the receipt via Certified U.S. mail or hand delivery of the assessment notice by the dealer or other person charged with the duty to pay said tax.

(j)(2). A denial of refund becomes final upon the receipt of a Refund Denial Notice, via Certified U.S. mail or hand delivery, by the dealer or other person requesting a refund of taxes paid under this ordinance.

(j)(3). A dealer or other person may contest the legality of any assessment or denial of refund of any tax, interest, or penalty provided for under s. 125.0104, by filing an action in circuit court.

(j)(4). An action may not be brought to contest an assessment of any tax, interest, or penalty assessed under this ordinance, or denial of refund of any tax, interest, or penalty paid under this ordinance, more than 60 days after the date the assessment or denial becomes final.

SECTION 5. EFFECTIVE DATE

This Ordinance shall be effective upon filing with the Department of State. A certified copy hereof shall also be furnished by the Clerk to the State of Florida, Department of Revenue.

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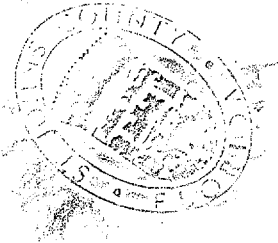
PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, State of Florida, this 9 day of June, 1998.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

By: Moses A. Floyd  
"Coach" M.A. Floyd, Chair

ATTEST: CHERYL STRICKLAND, CLERK

By: Cheryl Strickland  
Clerk



EFFECTIVE DATE: June 17, 1998

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# The St. Augustine Record

PUBLISHED EVERY AFTERNOON MONDAY THROUGH FRIDAY, SATURDAY AND SUNDAY MORNING  
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

## STATE OF FLORIDA, COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared \_\_\_\_\_

Sandra D. Oliver \_\_\_\_\_ who on oath says that she 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 Hearing \_\_\_\_\_

in the matter of \_\_\_\_\_ Board of County Commissioners

in the \_\_\_\_\_ Court, was published in said newspaper in the

issues of \_\_\_\_\_ May 26, 1998

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 heretofore been continuously published in said St. Johns County, Florida, each day 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 copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing the advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 26 day of May, 1998,

by Sandra D. Oliver \_\_\_\_\_ who is personally

known to me or who has produced \_\_\_\_\_ Personally Known

as \_\_\_\_\_ (Type of Identification)

identification.

Zoe Ann Moss \_\_\_\_\_  
(Signature of Notary Public)



Zoe Ann Moss  
MY COMMISSION # CC641814 EXPIRES  
August 22, 2001  
BONDED THROUGH TRISTAR INSURANCE, INC.  
(Seal)

Zoe Ann Moss

(Print, Type or Stamp Commissioned Name of Notary Public)

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NOTICE OF PUBLIC HEARING OF THE ST. JOHNS COUNTY BOARD OF COMMISSIONERS  
NOTICE IS HEREBY GIVEN that the Board of County Commissioners of St. Johns County, Florida, at a regular meeting on Tuesday, June 9, 1998 at 1:30 p.m. in the County Auditorium at the County Administration Building, 4020 Lewis Speedway (County Road 18-A) and U.S. 1 North, St. Augustine, Florida, will hold a public hearing to consider passage of the following ordinance: AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, RELATING TO THE COLLECTION OF TOURIST DEVELOPMENT TAXES, AND AMENDING ST. JOHNS COUNTY ORDINANCE 88-72, AS PREVIOUSLY AMENDED. THIS AMENDMENT PROVIDES ADDITIONAL POWERS TO THE CLERK OF THE CIRCUIT COURT. CHANGES THE NUMBER OF YEARS RECORDS MUST BE KEPT AND MAINTAINED. ADDS REQUIREMENTS, ADDS STATUTORY AND RULE REFERENCES, PROVIDES AUDIT ASSESSMENT PROCEDURES, PROVIDES CRITERIA FOR F.O.R. DETERMINING WHEN AN ASSESSMENT OR DENIAL OF REFUND BECOMES FINAL, AND PROVIDES AN EFFECTIVE DATE. The proposed Ordinance is on file in the office of the Clerk of the Board of County Commissioners, St. Johns County Administration Complex, 4020 Lewis Speedway (CR 18-A and U.S. 1 North), St. Augustine, Florida and may be examined by parties interested prior to said public hearing. Interested parties may appear at the meeting and will be afforded an opportunity to be heard at the public hearing with respect to the proposed ordinance. If a person decides to appeal any decision made with respect to any matter considered at this hearing, he/she will need a record of the proceedings, and for such purposes he/she 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.  
NOTICE TO PERSONS NEEDING SPECIAL ACCOMMODATION AND TO ALL HEARING IMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing special accommodation, or an interpreter, to participate in these proceedings should contact the ADA Coordinator, at (904) 823-2501 or at the County Administration Building, 4020 Lewis Speedway, St. Augustine, FL 32085. For hearing impaired individuals: Telecommunications Device for the Deaf (TDD): 823-2501 or Florida Relay Service: 1-800-355-8770, no later than 5 days prior to the date of this hearing.  
BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA  
CHERYL STRICKLAND, ITS CLERK  
By: Yvonne Carter, Deputy Clerk  
L5504 May 26, 1998

DIVISIONS OF FLORIDA DEPARTMENT OF STATE  
Office of the Secretary  
Office of International Relations  
Division of Administrative Services  
Division of Corporations  
Division of Cultural Affairs  
Division of Elections  
Division of Historical Resources  
Division of Library and Information Services  
Division of Licensing



FLORIDA DEPARTMENT OF STATE  
**Sandra B. Mortham**  
Secretary of State  
DIVISION OF ELECTIONS

MEMBER OF THE FLORIDA CABINET  
Historic Florida Keys Preservation Board  
Historic Palm Beach County Preservation Board  
Historic Pensacola Preservation Board  
Historic St. Augustine Preservation Board  
Historic Tallahassee Preservation Board  
Historic Tampa/Hillsborough County  
Preservation Board  
Ringling Museum of Art

FILED

'98 JUN 23 11:05

June 17, 1998

CHERYL STRICKLAND  
CLERK OF CIRCUIT COURT  
ST. JOHNS COUNTY FL

Honorable Cheryl Strickland  
Clerk to Board of County Commissioners  
St. Johns County  
Post Office Drawer 300  
St. Augustine, Florida 32085-0300

Attention: Patricia DeGrande, Deputy Clerk

Dear Ms. Strickland:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your letter dated June 16, 1998 and certified copy each of St. Johns County Ordinance Nos. 98-32, 98-33, and 98-34, which were filed in this office on June 17, 1998.

Sincerely,

Liz Cloud, Chief  
Bureau of Administrative Code

LC/mw

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BUREAU OF ADMINISTRATIVE CODE

The Elliot Building • 401 South Monroe Street • Tallahassee, Florida 32399-0250 • (904) 488-8427  
FAX: (904) 488-7869 • WWW Address <http://www.dos.state.fl.us> • E-Mail: [election@mail.dos.state.fl.us](mailto:election@mail.dos.state.fl.us)