

ORDINANCE NO. 2009-62

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, LEVYING AND IMPOSING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX THROUGHOUT ST. JOHNS COUNTY, PURSUANT TO SECTION 125.0104 OF FLORIDA STATUTES (“THE LOCAL OPTION TOURIST DEVELOPMENT ACT”); PROVIDING FOR THE USE OF THE ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR THE INCORPORATION AND CONTINUATION OF THE ADMINISTRATIVE, COLLECTION, ENFORCEMENT, AND PENALTY PROVISIONS OF ST. JOHNS COUNTY ORDINANCE 86-72, AS AMENDED; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE

RECITALS

WHEREAS, Section 125.0104, Florida Statutes (“The Local Option Tourist Development Act”) authorizes the St. Johns County Board of County Commissioners (“Board”) to levy and impose a tourist development tax on the exercise within the boundaries of St. Johns County of the privilege of renting, leasing or letting for consideration any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park or condominium for a term of six (6) months or less; and

WHEREAS, on September 16, 1986, the Board adopted St. Johns County Ordinance Number 86-72, which, among other things, levied and imposed a two percent (2%) tourist development tax throughout the County, and adopted the St. Johns County Tourist Development Plan; and

WHEREAS, on November 12, 1991, the Board adopted St. Johns County Ordinance 91-44, increasing the tourist development tax to three percent (3%); and

WHEREAS, Section 125.0104(3)(l), Florida Statutes, allows a county to impose up to an additional one percent (1%) tourist development tax for certain specified purposes; and

WHEREAS, the St. Johns County Tourist Development Council (“the TDC”) has approved a recommendation that the Board increase the tourist development tax to four percent (4%); and

WHEREAS, the Board desires to act positively and favorably to the TDC’s recommendation, and levy an additional one percent (1%) tourist development tax for certain specified purposes, set forth, and consistent with, Section 125.0104(3)(l), Florida Statutes, as amended; and

WHEREAS, the Board has determined that the levy of the additional one percent (1%) tourist development tax will advance, further, and promote tourism in St. Johns County.

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

Section 1. Findings of Fact.

The above recitals are incorporated by reference into the body of this Ordinance, and such recitals are adopted as Findings of Fact.

Section 2. Levy of Tourist Development Tax.

- (a) There is hereby levied, imposed, and set an additional one percent (1%) tourist development tax throughout St. Johns County, Florida. This additional tax shall consist of an additional one percent (1%) of each whole, and major fraction of each dollar above the tax rate set under St. Johns County Ordinance 86-72 (which is consistent with Section 125.0104(3)(c), Florida Statutes), and St. Johns County Ordinance 91-44 (which is consistent with Section 125.0104(3)(d), Florida Statutes). Moreover, the levied and imposed additional one percent (1%) tourist development tax shall be collected on the total rental and consideration charged every 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, mobile home park, recreational vehicle park or condominium or timeshare resort for a term of six (6) months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. 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 nonmonetary consideration.
- (b) The tourist development tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, as amended, and in addition to any other taxes and fees and the consideration for the rental or lease.
- (c) The tax shall be charged by the person or entity receiving 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.

Section 3. Use of Additional One Percent (1%) Tourist Development Tax.

The additional one percent (1%) tourist development tax that is levied, and imposed by this Ordinance, shall be used in a manner consistent with, and for certain of the purposes specified in, Section 125.0104(3)(l), Florida Statutes, as amended.

Section 4. Notice to the Department of Revenue.

The Board directs the Clerk to notify the Florida Department of Revenue that this Ordinance has been enacted, and to furnish the Florida Department of Revenue with a certified copy of this Ordinance within ten (10) days of enactment of this Ordinance.

Section 5. Incorporation and Continuation of Administrative, Collection, Enforcement and Penalty Provisions Noted in St. Johns County Ordinance 86-72, as amended.

To the extent necessary, all provisions noted in St. Johns County Ordinance 86-72, as amended, that are associated with administration, collection, enforcement, and penalties are incorporated and continued in full force, and effect in this Ordinance.

Section 6. Severability.

It is the intent of the Board, and it is hereby provided, that if any phrase, clause, sentence, subsection, section, or provision of this Ordinance is held to be invalid, or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid, or unconstitutional the remaining phrases, clauses, subsections, or provisions of this Ordinance.

Section 7. Effective Date.

This Ordinance shall take effect upon its filing in the Office of Secretary of State, State of Florida. However, the effective date of the actual levy and imposition of the additional one percent (1%) tourist development tax shall be July 1, 2010.

PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, Florida, this 15th days of December, 2009.

**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**

By: *Ron Sanchez*
Ron Sanchez, Chair

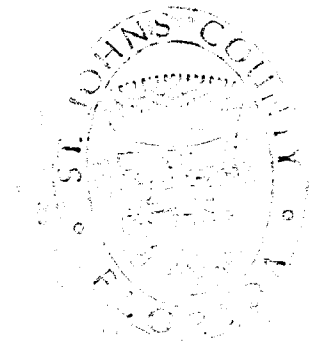
ATTEST: Cheryl Strickland

By: *Lilianne King*
Deputy Clerk

Rendition Date: 12/16/09

Filed with the Florida Secretary of State: December 17, 2009

Effective Date: December 17, 2009



SJC MINUTES & RECORDS C/O CLER
ATTN MS.P DEGRANDE
500 SAN SEBASTIAN VIEW
SAINT AUGUSTINE FL 32084

Ref#: L4140-9
P.O.#: L4140-9

PUBLISHED EVERY MORNING SUNDAY THRU SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA,
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared **ULINDA E. VERSTRAATE**

who on oath says that he/she is an Employee 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 **ORD FOR TOURIST TAX - 1% TOURIST DEVELOPMENT TAX**

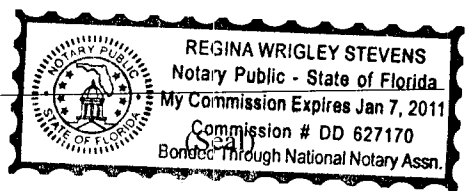
was published in said newspaper on **12/02/2009**

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 has 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, for a period of one year preceding the first publication of the copy of advertisement; and affiant further says that he/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 2nd day of Dec 2009

by Ulinda E Verstraate who is personally known to me or who has produced as identification

Regina Wrigley Stevens
(Signature of Notary Public)



BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY,
FLORIDA
CHERYL STRICKLAND,
ITS CLERK
By: Patricia DeGrande,
Deputy Clerk
L4140-9 Dec 2, 2009

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of St. Johns County, Florida, will hold a public hearing on Tuesday, December 15, 2009 at 9:00 a.m. in the County Auditorium at the County Administration Building, 500 San Sebastian View, St. Augustine, Florida, to consider adoption of the following ordinance:

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, LEVYING AND IMPOSING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX THROUGHOUT ST. JOHNS COUNTY, PURSUANT TO SECTION 125.0104 OF FLORIDA STATUTES ("THE LOCAL OPTION TOURIST DEVELOPMENT ACT"); PROVIDING FOR THE USE OF THE ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR THE INCORPORATION AND CONTINUATION OF THE ADMINISTRATIVE, COLLECTION, ENFORCEMENT, AND PENALTY PROVISIONS OF ST. JOHNS COUNTY ORDINANCE

86-72, AS AMENDED, PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

The proposed ordinance is on file in the office of the Clerk of the Board of County Commissioners at the St. Johns County Administration Building, 500 San Sebastian View, St. Augustine, Florida and may be examined by parties interested prior to the public hearing.

Interested parties may appear at the public hearing and be heard with respect to the proposed ordinance.

If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the public 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 ACCOMMODATIONS AND TO ALL HEARING IMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in the proceedings should contact ADA Coordinator, at (904) 209-0650 at the St. Johns County Administration Building, 500 San Sebastian View, St. Augustine, FL 32084. For hearing impaired individuals: Telecommunication Device for the Deaf (TDD): Florida Relay Service: 1-800-955-8770, no later than 5 days prior to the date of the hearing.



FLORIDA DEPARTMENT of STATE

CHARLIE CRIST
Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

KURT S. BROWNING
Secretary of State

December 17, 2009

Ms. Cheryl Strickland
Clerk of the Circuit Court
St. Johns County
4010 Lewis Speedway
St. Augustine, Florida 32084-8637

FILED
2009 DEC 22 AM 8:41
CLERK OF THE CIRCUIT COURT AND
ST. JOHNS COUNTY FL

Attention: Ms. Yvonne King, Deputy Clerk

Dear Ms. Strickland:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated December 16, 2009 and certified copies of St. Johns County Ordinance Nos. 2009-59 through 2009-66, which were filed in this office on December 17, 2009.

Sincerely,

Liz Cloud
Program Administrator

LC/srd

DIRECTOR'S OFFICE

R.A. Gray Building • 500 South Bronough Street • Tallahassee, Florida 32399-0250
850.245.6600 • FAX: 850.245.6735 • TDD: 850.922.4085 • <http://dlis.dos.state.fl.us>

COMMUNITY DEVELOPMENT
850.245.6600 • FAX: 850.245.6643

STATE LIBRARY OF FLORIDA
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STATE ARCHIVES OF FLORIDA
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LEGISLATIVE LIBRARY SERVICE
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RECORDS MANAGEMENT SERVICES
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ADMINISTRATIVE CODE AND WEEKLY
850.245.6270 • FAX: 850.245.6282