

ORDINANCE NO.: 2021- 43

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, LEVYING AND IMPOSING AN ADDITIONAL ONE (1) PERCENT TOURIST DEVELOPMENT TAX THROUGHOUT ST. JOHNS COUNTY PURSUANT TO SECTION 125.0104 OF THE FLORIDA STATUTES (“THE LOCAL OPTION TOURIST DEVELOPMENT ACT”); AMENDING ST. JOHNS COUNTY ORDINANCE NUMBERS 86-72 AND 2011-31, AS PREVIOUSLY AMENDED, AND ORDINANCE NUMBER 2019-24 TO AMEND, REVISE AND RESTATE (IN WHOLE) THE ST. JOHNS COUNTY TOURIST DEVELOPMENT PLAN; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR ADDITIONAL FINDINGS OF FACT; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CORRECTION OF ERRORS; PROVIDING FOR EFFECT OF CAPTIONS; AND PROVIDING FOR AN EFFECTIVE DATES

RECITALS

WHEREAS, Section 125.0104, Florida Statutes (hereinafter referred to as “the Local Option Tourist Development Act” or “the Act”), authorizes the St. Johns County Board of Commissioners (Board) to levy and impose a tourist development tax on the exercise, within the boundaries of St. Johns County, Florida (County), of the privilege of renting, leasing or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, vacation rental home (or any part thereof), condominium, or timeshare resort for a term of six (6) months or less; and

WHEREAS, the Act further authorizes the Board to establish and, from time to time, amend a tourist development plan that sets forth the specific uses and allocation of tourist development tax revenues; and

WHEREAS, on September 16, 1986, the Board adopted St. Johns County Ordinance No. 1986-72, which, among other things, levied and imposed a two percent (2%) tourist development tax throughout the County and established the original St. Johns County Tourist Development Plan (Plan); and

WHEREAS, in accordance with the Act, the Board has levied and increased the tourist development tax to the current total rate of 4%, and has amended and revised the Plan to, among other things, include a purpose statement, narrative descriptions of the spending categories; and to allocate/reallocate revenues (*see* Ordinance Nos. 1991-44, 2009-62, 2010-2, 2010-12, 2010-13, 2011-31, and 2019-24); and

WHEREAS, in accordance with Section 125.0104(3)(n), Florida Statutes, by a majority plus one vote of the membership, the Board is authorized to levy and impose an additional one percent (1%) tourist development tax throughout the County; and

WHEREAS, as provided by the Act, the St. Johns County Tourist Development Council (TDC) approved a recommendation to the Board that the tourist development tax be increased by an additional one percent (1%), and that the Plan be further amended and revised to allocate/reallocate the revenues; and

WHEREAS, upon consideration of the TDC’s recommendation, the Board has determined that levying and imposing an additional one percent (1%) tourist development tax, together with amending and

revising the Plan as provided herein, will advance tourism within the County as well as further aid in promoting and advertising the County as a tourist destination.

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

Section 1. Effect of Recitals

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

Section 2. Additional Findings

(a) The Board finds that levying an additional one percent (1%) tourist development tax throughout the County, together with amending and revising the Plan as provided herein, will advance tourism within the County and will aid in promoting and advertising the County as a tourist destination.

(b) The Board further finds that, in accordance with applicable provisions of the Act, the allocation and expenditure of tax revenues for any activity, service, venue, or event authorized by this Ordinance, shall have as one of its main purposes the attraction of tourists.

Section 3. Levy of Tourist Development Tax

(a) In accordance with Section 125.0104(3)(n), Florida Statutes, there is hereby levied and imposed an additional one percent (1%) tourist development tax throughout St. Johns County, Florida (hereinafter referred to as "Tax").

(b) The Tax shall consist of an additional one percent (1%) of each whole, and major fraction of each dollar above the tax rate set pursuant to Ordinance Nos. 86-72, 91-44 and 09-62.

(c) Subject to applicable exemptions contained in the Act and in Chapter 212, Florida Statutes, the Tax shall be collected on the total rent 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, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less.

(d) 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.

(e) The Tax shall be in addition to any other tax imposed pursuant to Chapter 212 of the Florida Statutes, and in addition to any other taxes and fees and the consideration for the rental, lease, or let.

(f) The tourist development tax shall be charged by the person receiving the 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.

(g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Florida Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes.

(h) All revenues generated by the Tax and received in accordance with the Act shall be used to fund the Plan, as amended and revised by this Ordinance.

Section 4. Amendments and Changes to the Tourist Development Plan

(a) In accordance with Section 125.0104(4)(d), Florida Statutes, the Plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the Board.

(b) By such affirmative vote, the Plan shall be amended, revised and restated by this Ordinance as provided in Exhibit A, attached hereto and incorporated herein.

Section 5. Repeal of Inconsistent Provisions

All provisions contained in or associated with any prior ordinances or resolutions, which are deemed inconsistent or in conflict with the provisions set forth above, are hereby repealed to the extent of such inconsistency or conflict.

Section 6. Savings Clause

Notwithstanding anything to the contrary, and for purposes of this Ordinance, all other provisions contained in prior ordinances or resolutions associated with Ordinance No. 86-72 (*as previously amended*) and are specifically preserved and remain in full force and effect.

Section 7. Severability

It is the intent of the Board, and it is hereby provided that, if any word, phrase, clause, section or portion of this Ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such word, phrase, clause, section or portion shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining words, phrases, clauses, sections or portions hereof.

Section 8. Correction of Errors

To the extent that there are any scrivener, typographical, or administrative errors contained herein that do not change the tone, tenor, or context of this Ordinance and do not substantially amend the Plan, then such errors may be administratively corrected with no further action required by the Board.

Section 9. Captions

The captions, headings and section designations used herein are for convenience only and shall not affect the interpretation of the provisions of this Ordinance.

Section 10. Notice to the Department of Revenue

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

Section 11. Effective Dates

This Ordinance shall take effect upon its enactment. The effective date of the levy and imposition of the Tax shall be **October 1, 2021**.

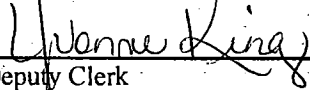
PASSED AND ENACTED by the Board of County Commissioners of St. Johns County, Florida, this 20 day of July, 2021.

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


Digitally signed by Jeremiah Ray
Blocker
Date: 2021.07.27 13:24:42 -04'00'

Jeremiah Ray Blocker, Chair

ATTEST: Brandon J. Patty, Clerk of Court

By: 
Deputy Clerk

Rendition Date: **JUL 27 2021**

Effective Date: **JUL 27 2021**



St. Johns County Tourist Development Plan

Section 1. Purpose.

In accordance with Section 125.0104 of the Florida Statutes (also cited as the "Local Option Tourist Development Act"), this Tourist Development Plan ("Plan") establishes, in the order of priority, the uses of the local option tourist development tax revenue by specific project or special use as authorized under applicable provisions of Section 125.0104, F.S. This Plan also includes the expense allocation by percentage for each specific project or special use.

Section 2. Use and Allocation of Tax Revenues.

The following categories of use of each individual percent of the local option tourist development tax are set forth below in subsection A, with the percentage of the total amount of the yearly revenue to be expended for, or credited to, each category set forth in subsection B:

A. Categories of Use.

- (1) **DESTINATION MARKETING:** In accordance with Section 125.0104, F.S., provide for the marketing and promotion in the state, nationally, and internationally of St. Johns County, Florida (County) as a tourist destination by means including, but not limited to, effective advertising; dissemination of editorial and promotional messages; and the use of electronic and web-based media outlets; travel industry and consumer direct sales initiatives; and related administrative expenses.
- (2) **ARTS, CULTURE & HERITAGE:** In accordance with Section 125.0104 F.S., provide for cultural, historical, literary, fine and non-fine arts entertainment; festivals, programs, facilities, and activities that directly promote County tourism; and related administrative expenses.
- (3) **LEISURE & RECREATION:** In accordance with Section 125.0104 F.S., provide for the current and future obligations associated with or related to, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, and promoting publicly-owned leisure/recreational activities and facilities including boat ramps, park capital improvement projects and publicly owned piers, deemed tourist-related by the Board of County Commissioners ("Board"); to provide for the solicitation or production of amateur or professional sporting events and activities conducted for the purpose of attracting visitors either as participants or spectators to the County; and to provide for related administrative expenses.
- (4) **ADMINISTRATIVE EXPENSES/SPECIAL USES/SPECIAL EVENTS:** In accordance with Section 125.0104, F.S., provide for general administrative costs, operational expenses, payment on debt services, special projects and events, including, but not limited to, the following:
 - a. *Administrative Expenses:*
 - (1) Costs and fees paid to the St. Johns County Clerk of the Courts for auditing taxpayer accounts;
 - (2) Administrative staff salaries, benefits, administrative travel, and all costs of furnishing and operating administrative offices whether paid directly or by reimbursement, except that funds for contractual services from the

administrative budget may be expended upon the express approval of the Board, following consideration and recommendation by the Tourist Development Council. Such expenses shall equal an amount up to five percent (5%) above the previous annual budgeted amount;

- (3) General administrative costs;
- (4) Insurance costs;
- (5) Contractual Services as may be deemed necessary from time to time by the Tourist Development Council, and to the extent permissible under Section 125.0104, F.S.

b. *Special Uses:*

- (1) Tourist Development Fund Reserves. An amount to be determined annually by the Tourist Development Council, but not to exceed five percent (5%) of the gross anticipated fiscal year projected revenue.
- (2) St. Augustine Amphitheatre Debt Service. At the Board's sole discretion, tourist development tax revenues may be used for the St. Augustine Amphitheatre annual bond payment in an amount not-to-exceed \$460,000.

c. *Special Events* (for the purpose of attracting tourists to the County), including, but not limited to:

- (1) Nights of Lights programs within the City of St. Augustine and St. Augustine Beach up to \$100,000;
- (2) Annual holiday fireworks displays in St. Augustine and St. Augustine Beach up to \$60,000 per year combined;
- (3) THE PLAYERS golf tournament – up to \$250,000 per year.

d. *Visitor Information Centers:* Operations of Official Visitor Information Centers within the County up to \$350,000 per year.

e. *Public Facilities:* In accordance with Section 125.0104, F.S., provide for acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities situated within the boundaries of the County, if the public facilities are needed to increase tourist-related business activities in the County and are recommended by the TDC.

a. The term "public facilities" means major capital improvements that have a life expectancy of five (5) or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities.

b. Revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service.

c. Revenues may be used for public facilities only if the following conditions are satisfied:

- (1) In the fiscal year immediately preceding the fiscal year in which tourist development tax revenues were initially used for such purposes, at least \$10 million in tourist development taxes was received by the County;

(2) The Board approves the use for the proposed public facilities by a vote of at least two-thirds (2/3) of its membership;

(3) No more than 70% of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;

(4) At least 40% of all tourist development tax revenues collected in the County are spent to promote and advertise tourism as provided by this subsection; and

(5) An independent professional analysis, performed at the expense of the TDC, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the County.

(5) BEACH ASSETS: In accordance with Section 125.0104, F.S., provide for beach park facilities, beach or beach access, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary or lagoon.

B. Percent of Annual Revenue.

Category	1 st Percentage Tax	2 nd Percentage Tax	3 rd Percentage Tax	4 th Percentage Tax	5 th Percentage Tax
(1)	25%	25%		100%	10%
(2)	25%	25%			10%
(3)	10%	10%			40%
(4)			80%		
(5)	40%	40%	20%		40%
TOTAL	100%	100%	100%	100%	100%

C. Residual Funds

The balance of any tourist development revenues remaining after expenditures for specific purposes or projects listed in Sections 2.A and 2.B of this Plan may be allocated at the direction of the Board for any use consistent with the provisions of section 125.0104, F.S.

D. Earned Interest and Category Fund Retention.

- (1) *Earned Interest Revenue.* Interest revenue shall be retained in each use category based upon the prior month's appropriation balance less encumbrances.
- (2) *Category Fund Retention.* Subject to Section 2.C above, the previous fiscal year's category use appropriations or any actual residual funds will remain within the use category for its stated purpose.

Section 3. Availability of Funds.

Expenditures for specific projects or special uses provided in this Plan, and as authorized under applicable provisions of Section 125.0104, F.S., shall be subject to the availability of revenue funds.

Section 4. Review of the Plan.

In accordance with Section 125.0104, F.S., the Tourist Development Council shall, from time to time, make recommendations to the Board for the effective operation of the special projects or for uses of the tourist development tax revenue. The Tourist Development Council shall continuously review expenditures of tourist development tax revenues, and shall receive, at least quarterly, expenditure reports from the Tourist Development Council Executive Director. The Tourist Development Council shall report to the Board any unauthorized expenditures of tax revenues. The Board shall review the Tourist Development Council's findings regarding such expenditures, and take appropriate administrative or judicial action to ensure compliance with Section 125.0104, F.S.

Section 5. Amendment of the Plan.

In accordance with Section 125.0104, F.S., this Plan may not be substantially amended except by ordinance, enacted by an affirmative vote of a majority plus one additional member of the Board.

THE ST. AUGUSTINE RECORD
Affidavit of Publication

MINUTES AND RECORDS
500 SAN SEBASTIAN VIEW

SAINT AUGUSTINE, FL 32084

ACCT: 15634
AD# 0003365010-01

PO# OF PUBLIC HEARING

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

STATE OF FLORIDA
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says 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 **OF PUBLIC HEARING** was published in said newspaper on **07/06/2021**.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in 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, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she 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 said newspaper.

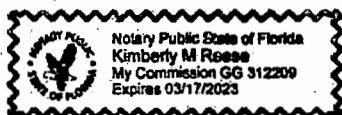
Sworn to (or affirmed) and subscribed before me by means of

physical presence or
 online notarization

this _____ day of JULY 6 2021

by *Melissa Rhinehart* who is personally known to me or who has produced as identification

Kimberly M. Reese
(Signature of Notary Public)



NOTICE OF PUBLIC HEARING OF
THE
ST. JOHNS COUNTY BOARD OF
COUNTY COMMISSIONERS

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of St. Johns County, Florida, will hold a public hearing to consider adoption of the following ordinance at a regular meeting on Tuesday, July 20, 2021, at 9:00 a.m. in the County Auditorium at the County Administration Building, 500 San Sebastian View, St. Augustine, Florida:

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, LEVYING AND IMPOSING AN ADDITIONAL ONE (1) PERCENT TOURIST DEVELOPMENT TAX THROUGHOUT ST. JOHNS COUNTY PURSUANT TO SECTION 125.0104 OF THE FLORIDA STATUTES ("THE LOCAL OPTION TOURIST DEVELOPMENT ACT"); AMENDING ST. JOHNS COUNTY ORDINANCE NUMBERS 86-72 AND 2011-31, AS PREVIOUSLY AMENDED, AND ORDINANCE NUMBER 2019-24 TO AMEND, REVISE AND RESTATE (IN WHOLE) THE ST. JOHNS COUNTY TOURIST DEVELOPMENT PLAN; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR ADDITIONAL FINDINGS OF FACT; PROVIDING FOR REPEAL OF INCONSISTENT PROVISIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CORRECTION OF ERRORS; PROVIDING FOR EFFECT OF CAPTIONS; AND 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 County Administration Building, 500 San Sebastian View, St. Augustine, Florida, and may be examined by interested parties prior to the said public hearing. Please take note that the proposed ordinance is subject to revision prior to hearing or adoption. All parties having any interest in said ordinance will be afforded an opportunity to be heard at the public hearing.

If a person decides to appeal any decision made with respect to any matter considered at the hearing, such person 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 the ADA Coordinator at (904) 209-0650 at the St. Johns County Administration Building, 500 San Sebastian View, St. Augustine, Florida 32084. For hearing impaired individuals: Florida Relay Service: 1-800-955-8770 no later than 5 days prior to the date of the meeting.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA
BRANDON J. PATTY, ITS CLERK
By: Yvonne King, Deputy Clerk
0003365010, July 6, 2021



FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

July 28, 2021

Honorable Brandon Patty
Clerk of Courts
St. Johns County
500 San Sebastian View
St. Augustine, Florida 32084

Attention: Yvonne King

Dear Mr. Patty:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of St. Johns Ordinance No. 2021-43, which was filed in this office on July 27, 2021.

Sincerely,

Anya Grosenbaugh
Program Administrator

AG/lb

FILED **JUL 27 2021**
ST. JOHNS COUNTY
CLERK OF COURT
BY: Yvonne King
DEPUTY CLERK