COLUMBIA COUNTY, FLORIDA ORDINANCE NO. 2015 - 1<u>9</u>_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, 84-1, FLORIDA, AMENDING ORDINANCE AS AMENDED, RELATING TO THE LOCAL OPTION DEVELOPMENT TOURIST TAX: PROVIDING FOR THE IMPOSITION OF AN **ADDITIONAL** ONE PERCENT TOURIST DEVELOPMENT TAX AUTHORIZED BY SECTION 125.0104(3)(n), **STATUTES** TO **FLORIDA** PROMOTE AND ADVERTISE TOURISM STATE IN THE OF **FLORIDA** AND NATIONALLY AND INTERNATIONALLY; PROVIDING SEVERABILITY; PROVIDING FOR INCLUSION OF ORDINANCES; IN THE COUNTY CODE PROVIDING FOR CONFLICTS; AND PROVIDING EFFECTIVE DATES.

WHEREAS, pursuant to Section 125.0104(3)(c), Florida Statutes, known as the "Local Option Tourist Development Act", in 1984 the Board of County Commissioners ("Board") enacted Ordinance 84-1 which authorized the collection of two percent of tourism development tax per dollar exchanged on certain short term lodging rental transactions countywide; and

WHEREAS, pursuant to Section 125.0104(3)(d), the Board adopted Ordinance 2009-16 in December, 2009 to authorize the imposition and collection of an additional one percent tourist development tax for the purpose of promoting and advertising its tourism industry, nationally and internationally, and to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote a county convention center, a tourist information center, and the Florida Sports Hall of Fame Museum; and

WHEREAS, pursuant to Section 125.0104(3)(1) the Board adopted Ordinance 2013-2 in February, 2013 to authorize the imposition and collection of

an additional one percent tourist development tax for the purpose of promoting and advertising its tourism industry, nationally and internationally; and

WHEREAS, the Columbia County Tourist Development Council, in furtherance of its Tourist Development Plan, has recommended that the tourist development tax be increased by an additional one percent for a total of five cents per dollar in tourist development tax; and

WHEREAS, the Board has duly adopted by ordinance the imposition of a fourth percent tourist development tax pursuant to Section 125.0104(3)(1) and therefore is authorized to impose an additional one percent tax pursuant to Section 125.0104(3)(n) with the affirmative vote of a majority plus one members of the Board, and hereby finds that in order to accomplish the objectives of the Tourist Development Plan additional tourist development tax revenues must be generated as authorized by Section 125.0104(3)(n), Florida Statutes, by imposing the levy of a fifth percent tourist development tax.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

Section 1. AMENDMENT TO ORDINANCE 84-1. AS AMENDED.

Ordinance 84-1, as amended, is hereby amended as follows:

LEVY OF ADDITIONAL ONE PERCENTTOURISTDEVELOPMENT TAX: USE OF REVENUES.

There is hereby levied and imposed an additional one percent tourist development tax countywide for a total rate of five percent per dollar. The additional one percent tourist development tax shall be used for the purpose of promoting and advertising tourism in the State of Florida and nationally and internationally, all in accordance with Florida Statutes section 125.0104(3)(n).

Section 2. SEVERABILITY.

In the event any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board that such invalidity shall not affect any other provisions of the Ordinance which may be given effect without the invalid provision or application and, to this end, the provisions of this Ordinance are declared severable.

<u>Section 3.</u> INCLUSION IN THE COLUMBIA COUNTY CODE OF ORDINANCES.

The provisions of this Ordinance shall become and be made a part of the Columbia County Code of Ordinances. The sections of the Ordinance may be renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to "Section", "Article", or other appropriate word.

Section 4. CONFLICTS.

All Columbia County Ordinances in conflict with any provision of this Ordinance are hereby repealed to the extent of the conflict.

Section 5. EFFECTIVE DATE OF LEVY.

The effective date of the levy and imposition of the additional tax authorized in this Ordinance shall be the first day of the second month following approval of this Ordinance by the Board.

Section 6. EFFECTIVE DATE OF ORDINANCE.

A certified copy of this Ordinance shall be filed with the Department of Revenue and Department of State by the Clerk of the Board within ten (10) days after enactment by the Board and shall take effect upon its filing with the Department of State as provided by law.

PASSED AND ADOPTED in regular session this _____ day of _____,2015.

BOARD OF COUNTY COMMISSIONERS COLUMBIA COUNTY, FLORIDA

By: Rusty DePratter, Chairman

ATTEST:_____

P. DeWitt Cason, Clerk of Courts

(SEAL)

Approved as to form :

Joel F. Foreman, County Attorney

RECORD OF VOTE BY BOARD:

NAME OF COMMISSIONER	FOR	AGAINST
Ronald W. Williams		
Rusty DePratter		
Bucky Nash		
Everett Phillips		
Scarlet P. Frisina		