

ORDINANCE NO. 2018 - 16

AN ORDINANCE OF NASSAU COUNTY, FLORIDA, PROVIDING THAT ORDINANCE 88-31, AS AMENDED, REGARDING THE AMELIA ISLAND TOURIST DEVELOPMENT TAX, BE FURTHER AMENDED BY AMENDING SECTION 1 BY ADDING PARAGRAPH (h) TO PROVIDE FOR THE LEVY AND IMPOSITION OF AN ADDITIONAL ONE CENT [5TH CENT] OF EACH DOLLAR ABOVE THE TAX RATE; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 20, 1988, the Board of County Commissioners of Nassau County, Florida adopted Ordinance No. 88-31, which imposed a two (2) percent Tourist Development Tax on Amelia Island, Nassau County, (the incorporated and unincorporated areas), pursuant to Section 125.0104, Florida Statutes; and

WHEREAS, Ordinance No. 88-31, has been further amended by Ordinance Nos. 89-8, 2005-50, 2008-16 and 2010-02; and

WHEREAS, the Amelia Island Tourist Development Council has unanimously recommended to the Board of County Commissioners of Nassau County, Florida, the imposition of an additional one percent [5th cent] of tourist development tax for Amelia Island, in Nassau County, Florida, pursuant to Section 125.0104(3)(n)(2) for a total tax rate of five (5) percent; and

WHEREAS, the Board of County Commissioners desires to amend Ordinance No. 88-31, as amended, to levy, impose and set the additional one percent (1%) tourist development tax for the purposes in Section 125.0104(3)(n)(2), Florida Statutes to promote and advertise tourism; and

WHEREAS, the effective date of the levy and imposition is the first day of the second month following approval of the ordinance by the Board of County Commissioners.

NOW, THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Nassau County, Florida, that Ordinance No. 88-31, as amended, shall be further amended as follows:

SECTION 1. Amendment to Section 30-61, Nassau County Code of Ordinances.

The Board of County Commissioners hereby amends Section 30-61, Nassau County Code to read as follows (additions shown as underlined):

(h) Pursuant to F.S. §125.0104(3)(n)(2), there is hereby levied, imposed and set an additional one (1) percent [5th cent] of each dollar above the tax rate set under subsection (a) of this section for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida. Said fifth cent shall be levied and used in order to promote and advertise tourism in the State of Florida and nationally and internationally in a manner consistent with F.S. §125.0104(3)(n)(2).

2. **SEVERABILITY.** If any clause, section or provision of this Ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Ordinance shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

3. **REPEALING CLAUSE.** All ordinances or parts of ordinances and all resolutions or parts of resolutions of Nassau County in conflict herewith are hereby repealed to the extent of such conflict.


4. **EFFECTIVE DATE.**

(a) A certified copy of this Ordinance shall be furnished to the Florida Department of Revenue by the Clerk of the Board within ten (10) days after adoption.

- (b) The levy and imposition of the additional one (1) percent of each dollar authorized in Section 1 of this Ordinance in the amendment to Section 30.61(h) of the Nassau County Code of Ordinances, shall take effect on the first day of the second month following approval of this Ordinance by the Nassau County Board of County Commissioners, or July 1, 2018.

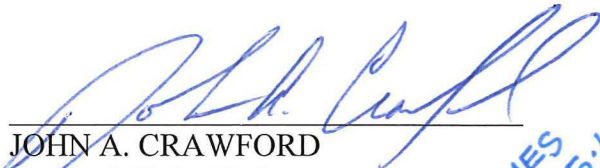
PASSED AND DULY ADOPTED by a majority plus one vote of the Board of County Commissioners, this 14th day of May, 2018.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



PAT EDWARDS
Its: Chairman

Attest as to Chairman's signature:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

MES
05-15-18

Approved as to form by the
Nassau County Attorney:


MICHAEL S. MULLIN