

ORDINANCE 2005-50

AN ORDINANCE AMENDING ORDINANCE NO. 88-31, AS AMENDED, KNOWN AS THE TOURIST DEVELOPMENT TAX ORDINANCE; SPECIFICALLY AMENDING SECTION 1; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Nassau County Property Appraiser has requested that rental property parcel number information be added to the information already being collected for the Nassau County Tourist Development Tax, Local Option Tax Return, so that these rental properties can be cross-checked against properties with Homestead Exemptions; and

WHEREAS, the Amelia Island Tourist Development Council has requested that information on the number of rooms sold each month be added to the information already being collected for the Nassau County Tourist Development Tax, Local Option Tax Return, so that island-wide occupancy figures can be collected and used for making promotional and advertising decisions; and

WHEREAS, The Board of County Commissioners of Nassau County, Florida agrees and finds that it is in the best interest of the citizens of Nassau County to amend the Tourist Development Tax Ordinance.

NOW, THEREFORE BE IT ORDAINED this 27th day of June, 2005, by the Board of County Commissioners of Nassau County, Florida, that Ordinance 88-31, as amended, be further amended as follows:

1. **SECTION 1.**

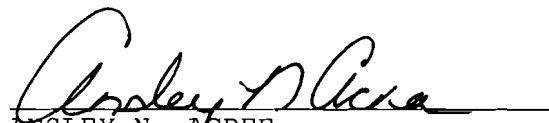
- a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two percent (2%) for each whole and major fraction of each dollar of the total rental and/or consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium 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 non-monetary consideration.
- b) The tourist development tax shall be in addition to any other tax imposed, pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees, and the considerations for rental or lease.
- c) 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 for the consideration for such lease or rental.

- d) The tax levied and imposed by this Ordinance [article] shall be received, collected, accounted for, remitted, administered, and dispersed in the manner provided in the Act and Chapter 212, Florida Statutes.
- e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax, along with the property parcel number on each tourist development taxed property and the number of rooms sold to the Tax Collector of Nassau County, Florida, at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes.

2. **EFFECTIVE DATE.**

This Ordinance shall take effect upon receipt of official acknowledgement by the Clerk of the Board of County Commissioners from the Department of State of its being filed with the office of the Secretary of State.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


ANSLEY N. ACREE
Its: Chairman

ATTEST:


JOHN A. CRAWFORD
Its: Ex Officio Clerk

Approved as to form by the
Nassau County Attorney:



MICHAEL S. MULLIN