

**ORDINANCE NO. 2010 - 02**

**AN ORDINANCE OF NASSAU COUNTY, FLORIDA, AMENDING ORDINANCE NO. 88-31, AS AMENDED, KNOWN AS THE TOURIST DEVELOPMENT TAX ORDINANCE; SPECIFICALLY AMENDING SECTION 1; 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, and 2005-50; and

**WHEREAS**, on October 27, 2008, the Board adopted Ordinance No. 2008-16, which levied an additional one (1) percent [3<sup>rd</sup> cent] of tourist development tax for Amelia Island, in Nassau County, Florida, pursuant to Section 125.0104(3)(d), Florida Statutes, in order to advance the plan adopted by the Amelia Island Tourist Development Council; 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 [4<sup>th</sup> cent] of tourist development tax for Amelia Island, in Nassau County, Florida, pursuant to Section 125.0104(3)(l) for a total tax rate of four (4) 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 in order to increase the marketing budget of the Amelia Island Tourist Development Council to promote and advertise tourism; and

**WHEREAS**, the current tourist development tax levied, imposed and set under Section 125.0104, Florida Statutes, has been in place for more than three (3) years.

**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 Sections 30-61 through 30-68, Nassau County Code of Ordinances.** The Board of County Commissioners hereby amends Sections 30-61 through 30-68, Nassau County Code to read as follows (deletions shown as ~~stricken through~~, additions shown as underlined):

- (a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two (2) percent for each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 nonmonetary 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 of 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.
- (f) Pursuant to F.S. §125.0104(3)(d), there is hereby levied, imposed and set an additional one (1) percent [3<sup>rd</sup> 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.

(g) Pursuant to F.S. §125.0104(3)(l), there is hereby levied, imposed and set an additional one (1) percent [4<sup>th</sup> 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 fourth 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)(l).

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.

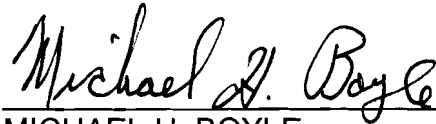
4. EFFECTIVE DATE.

(a) 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.

(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 1 of Ordinance 88-31, as amended, 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 April 1, 2010.

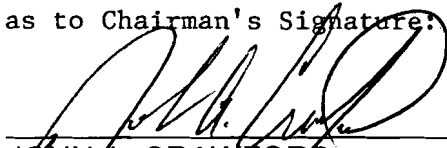
PASSED AND DULY ADOPTED by extraordinary vote by the Board of County Commissioners, this 8th day of February, 2010.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



MICHAEL H. BOYLE  
Its: Chairman

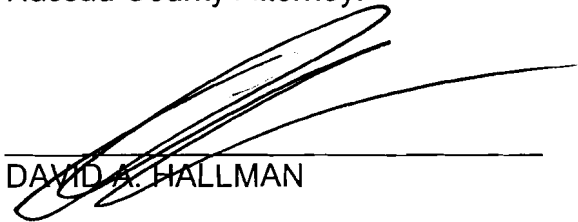
Attestation: Only to Authenticity  
as to Chairman's Signature:



JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

*EAK*  
*2/8/10*

Approved as to form by the  
Nassau County Attorney:



DAVID A. HALLMAN



## FLORIDA DEPARTMENT *of* STATE

**CHARLIE CRIST**

Governor

STATE LIBRARY AND ARCHIVES OF FLORIDA

**KURT S. BROWNING**

Secretary of State

February 16, 2010

Honorable John A. Crawford  
Clerk of the Circuit Court  
Nassau County  
Suite 456  
76347 Veteran's Way  
Yulee, Florida 32097

Dear Mr. Crawford:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your letter dated February 10, 2010 and certified copy of Nassau County Ordinance No. 2010-02, which was filed in this office on February 15, 2010.

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  
850.245.6600 • FAX: 850.245.6744

STATE ARCHIVES OF FLORIDA  
850.245.6700 • FAX: 850.488.4894

LEGISLATIVE LIBRARY SERVICE  
850.488.2812 • FAX: 850.488.9879

RECORDS MANAGEMENT SERVICES  
850.245.6750 • FAX: 850.245.6795

ADMINISTRATIVE CODE AND WEEKLY  
850.245.6270 • FAX: 850.245.6282



JOHN A. CRAWFORD  
Clerk of the Circuit Court / Comptroller  
Ex-Officio Clerk to the Board of County Commissioners  
Nassau County



VIA FEDERAL EXPRESS MAIL

February 10, 2010

Ms. Liz Cloud, Program Administrator  
Department of State  
Administrative Code Unit  
R.A. Gray Building, Room 101  
500 South Bronough Street  
Tallahassee, FL 32399-0250

Dear Ms. Cloud:

Enclosed please find a certified copy of Ordinance No. 2010-02 adopted in Regular Session on February 8, 2010.

Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Crawford".

John A. Crawford  
Ex-Officio Clerk

/bkl

Enclosure

# FLORIDA COUNTY ORDINANCE DATA RETRIEVAL SYSTEM CODRS CODING FORM

Instructions: Florida's Department of State, Bureau of Administrative Code has developed the County Ordinance Data Retrieval System (CODRS) to facilitate the tracking of County ordinances in Florida's 67 Counties. CODRS' data base is composed of over 25,000 county ordinances enacted since 1974.

We request your cooperation in completing this coding form. It is to be completed whenever your county enacts a new ordinance. Simply complete this form and include it with other pertinent ordinance information that is submitted to the Bureau of Administrative Code.

To code this form properly, please refer to the "keyfields" description sheet that has been given to your County Attorney's Office. If you do not have this sheet please contact the Bureau. We will be happy to fax one to you for referencing purposes. Please fill out this form as completely as is possible.

Thank you for your assistance. Should you need further assistance please contact the Bureau of Administrative Code, Department of State at (904)-488-8427 or Suncom 278-8427.

COUNTY: ( <u>NASSAU</u> )	COUNTY ORDINANCE #: ( <u>2010-02</u> ) <small>(e.g., 93-001)</small>
PRIMARY KEYFIELD DESCRIPTOR: ( <u>Tourism Tax</u> )	
SECONDARY KEYFIELD DESCRIPTOR: ( _____ )	
OTHER KEYFIELD DESCRIPTOR: ( _____ )	
ORDINANCE DESCRIPTION: ( _____ ) <small>(25 characters maximum including spaces)</small>	
ORDINANCES AMENDED: (List below the ordinances that are amended by this legislation. If more than two, list the most recent two.)	
AMENDMENT # 1: ( _____ ); AMENDMENT # 2: ( _____ )	
ORDINANCES REPEALED: (List below the ordinances that are repealed by this legislation.)	
REPEAL # 1: ( _____ ); REPEAL # 3: ( _____ )	
REPEAL # 2: ( _____ ); REPEAL # 4: ( _____ )	
<small>(Others repealed: list all that apply)</small>	

<small>(FOR OFFICE USE ONLY)</small>	COUNTY CODE NUMBER: ( _____ )
KEYFIELD 1 CODE: ( _____ )	KEYFIELD 2 CODE: ( _____ )
KEYFIELD 3 CODE: ( _____ )	<small>FL-5000</small>