

ORDINANCE 89 - 8

AN ORDINANCE AMENDING ORDINANCE NO. 88-31, WHICH IMPOSED A TWO PERCENT (2%) TOURIST DEVELOPMENT TAX ON AMELIA ISLAND, NASSAU COUNTY, FLORIDA; SPECIFICALLY AMENDING THE ORDINANCE TO PROVIDE FOR THE COLLECTION AND ADMINISTRATION OF THE TAX ON A LOCAL BASIS; FURTHER, PROVIDING THAT A PORTION OF THE TAX MAY BE RETAINED BY THE COUNTY FOR THE COSTS OF ADMINISTRATION, NOT TO EXCEED THREE PERCENT (3%) OF COLLECTIONS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Nassau County, Florida, enacted Ordinance No. 88-31, which levied and imposed a Tourist Development Tax under the provisions of Section 125.0104, Florida Statutes; and

WHEREAS, the electors of Nassau County approved the imposition of the Tourist Development Tax; and

WHEREAS, the Tourist Development Council has requested that the Board of County Commissioners amend Ordinance No. 88-31 to provide for the collection and administration of the tax on a local basis.

NOW, THEREFORE, BE IT ORDAINED this 28<sup>th</sup> day of February, 1989, by the Board of County Commissioners of Nassau County, Florida, as follows:

1. Section 1(e) is hereby amended as follows:

~~(e)--Collections-received-by-the-Department-of-Revenue-from the-tax,-less-costs-of-administration-as-allowed-by-law-shall-be paid-and-retained,-on-a-monthly-basis,-to-Nassau-County-for-use by-the-County-in-accordance-with-the-provisions-of-this-Ordinance and-shall-be-placed-in-the-tourist-development-trust-fund established-by-Nassau-County.~~

(e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax 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. Section 11.

3. Section 17.

4. Section 12. Collection of the tax shall be in the same manner as the tax imposed under Part I of Chapter 212, Florida Statutes.

5. Section 13.

(a) The Clerk of the Circuit Court shall have the authority to insure that the same duties and privileges imposed by Chapter 212, Florida Statutes, and the rules of the Department of Revenue in the administration of that Chapter are adhered to.

(b) Collections received by the Tax Collector from the tax, less costs of administration, shall be paid and returned monthly to an account to be designated by the Clerk of the Circuit Court for expenditures pursuant to Ordinance 88-31.

6. Section 14. A portion of the tax collected may be retained by the Tax Collector and the Clerk of the Circuit Court for the costs of administration. Each shall receive one and five tenths percent (1.5%) of collections, and the total shall not exceed three percent (3%).

7. Section 15. The provisions for a dealer's credit as required under Part I of Chapter 212, Florida Statutes, shall be provided by the Clerk.

8. Section 16. The Clerk may promulgate rules and regulations as to collection and enforcement, in addition to those set forth in Chapter 212, Florida Statutes. Said rules and regulations shall be promulgated by the Clerk and distributed to all entities which are bound by this Ordinance.

9. This Ordinance shall become effective pursuant to law.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



JAMES E. TESTONE  
Its: Chairman

ATTEST: 

T. J. GREESON, Its: Ex-Officio Clerk