

ORDINANCE NO. 2008- 16

AN ORDINANCE OF NASSAU COUNTY, FLORIDA, PROVIDING THAT THE NASSAU COUNTY CODE OF ORDINANCES BE AMENDED BY AMENDING CERTAIN PROVISIONS IN SECTIONS 30-61 THROUGH 30-68; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, on September 20, 1988. the Board of County Commissioners of Nassau County, Florida (the "Board"), adopted Ordinance No. 88-31, codified, in the Nassau County Code of Ordinances (the "Code") in Sections 30-61 and 30-62 through 30-68; and

WHEREAS, on February 28, 1989, the Board adopted Ordinance No. 89-8, amending Ordinance No. 88-31 and codified in the Nassau County Code in Sections 30-61 and 30-61.1; and

WHEREAS, on June 27, 2005, the Board adopted Ordinance No. 2005-50, amending Ordinance No. 88-31, as amended, and codified in the Nassau County Code in Section 30-61; and

WHEREAS, the Board desires to amend Sections 30-61 through 30-68, of the Nassau County Code to levy, impose, and set, an additional one (1) percent of tourist development tax for Amelia Island, in Nassau County, Florida, pursuant to Florida Statutes, § 125.0104(3)(d), to advance the plan adopted by the Amelia Island Tourist Development Council; and

WHEREAS, the current tourist development tax levied, imposed and set under F.S. § 125.0104 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:

Section 1. Amendment of 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):

Sec. 30-61. Tax Levied; collection and administration.

- (a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two (2) percent for each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 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.

Sec. 30-64. Use of Tax revenues.

- (a) Notwithstanding anything to the contrary that may be contained in the tourist development [plan] described in section 2 [section 30-62] above, revenues received pursuant to this ordinance [article] shall be used by Nassau County only for the purposes authorized by Section 125.0104, Florida Statutes.
- (b) However, revenues received pursuant to the levy of the additional one (1) percent of each dollar as imposed by Section 30-61(f) of this Ordinance, shall not be used for debt service on or refinancing of existing facilities as provided in FS §125.0104(3)(d), unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county.

Section 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.

Section 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.


Section 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(f) 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 December 1, 2008.

PASSED AND DULY ADOPTED by extraordinary vote by the Board of County Commissioners, this 27th day of October, 2008.


BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


Marianne Marshall, Chair

Attest as to Chair's signature:


John A. Crawford
Ex-Officio Clerk *2008 10/29/08*

Approved as to form by the
Nassau County Attorney:


David A. Hallman