

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 [3rd 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 [4th 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- (a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two (2) percent for each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

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

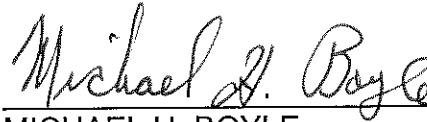
(b) The levy and imposition of the additional one (1) percent of each dollar authorized in Section 1 of this Ordinance in the amendment to Section 1 of Ordinance 88-31, as amended, shall take effect on the first day of the second month following approval of this Ordinance by the Nassau County Board of County Commissioners, or April 1, 2010.

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 [3rd 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.

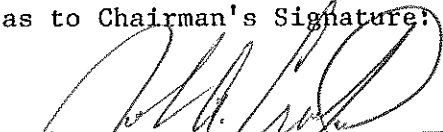
PASSED AND DULY ADOPTED by extraordinary vote by the Board of County Commissioners, this 8th day of February, 2010.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



MICHAEL H. BOYLE
Its: Chairman

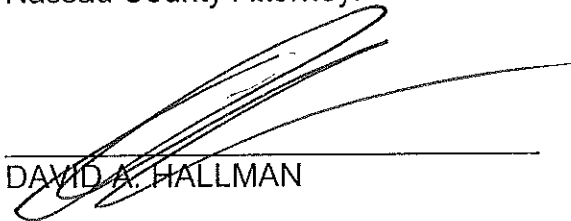
Attestation: Only to Authenticity
as to Chairman's Signature:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

EAK
2/8/10

Approved as to form by the
Nassau County Attorney:



DAVID A. HALLMAN