

ORDINANCE NO. 22-23-24

AN ORDINANCE OF HIGHLANDS COUNTY, FLORIDA, PERTAINING TO THE TOURIST DEVELOPMENT TAX AND THE TOURIST DEVELOPMENT PLAN; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING AN AMENDMENT TO HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-220, LEVY AND IMPOSITION OF TOURIST DEVELOPMENT TAX; PROVIDING AN AMENDMENT TO HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-222, TOURIST DEVELOPMENT PLAN; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 125.0104, the Florida Local Option Tourist Development Act, permits a County to levy tourist development taxes in the manner prescribed therein; and

WHEREAS, on February 14, 1995, Highlands County adopted Ordinance No. 95-4, establishing the Highlands County Tourist Development Council as prescribed by Florida Statutes, Section 125.0104(4)(e); and

WHEREAS, on June 25, 2002, Highlands County adopted Ordinance No. 01-02-20, which levied and imposed a tourist development tax at the rate of two percent (2%) pursuant to Florida Statutes, Section 125.0104(3)(c), adopted a tourist development plan as proposed by the Highlands County Tourist Development Council and provided for a referendum; and

WHEREAS, on November 5, 2002, the voters of Highlands County approved the tourist development tax by referendum election; and

WHEREAS, on June 5, 2018, Highlands County adopted Ordinance No. 17-18-13, which levied and imposed a tourist development tax at an additional rate of one percent (1%) pursuant to Florida Statutes, Section 125.0104(3)(d) and at an additional rate of one percent (1%) pursuant to Florida Statutes, Section 125.0104(3)(l)(4) and adopted an amended tourist development plan as proposed by the Highlands County Tourist Development Council; and

WHEREAS, the Highlands County Tourist Development Council has once again recommended that Highlands County adopt a tourist development tax at an additional rate of one percent (1%) pursuant to Florida Statutes, Section 125.0104(3)(m) and to amend the tourist development plan accordingly for a total tourist development tax of five percent (5%); and

WHEREAS, Highlands County has determined that it is in the best interest of its citizens to approve the recommendation of the Highlands County Tourist Development Council and increase the tourist development tax from four percent (4%) to five percent (5%) and amend the tourist development plan accordingly.

NOW THEREFORE, BE IT ORDAINED BY HIGHLANDS COUNTY, FLORIDA, after due notice and public hearing, that:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. Highlands County has complied with all requirements and procedures of the Florida law in processing this Ordinance. The above recitals are hereby adopted.

SECTION 2. AMENDING HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-220, LEVY AND IMPOSITION OF TOURIST DEVELOPMENT TAX. Highlands County Code of Ordinances, Chapter 8, Article VI, Tourist Development, Division 3, Tourist Development Tax, Section 8-220, Levy and Imposition of Tourist Development Tax is hereby amended as follows:

Note: Underlined words constitute additions to existing text, ~~strikethrough~~ words constitute deletions to existing text, and asterisks (*) indicate omitted parts which are intended to remain unchanged.**

DIVISION 3. TOURIST DEVELOPMENT TAX

Sec. 8-220. Levy and Imposition of Tourist Development Tax.

- (a) Pursuant to the authority of Section 125.0104, Florida Statutes, Highlands County does levy and impose throughout the incorporated and unincorporated areas of Highlands County, Florida, a tourist development tax at a rate of ~~four~~ five percent (5%) of each dollar and major fraction of each dollar of the total consideration charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium which renting, leasing, or letting is for a term of six (6) months or less, unless exempted 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. The ~~four~~ five percent (5%) tourist development tax is comprised of the following components authorized by the provisions of Florida law as Statutes ~~(2018)~~ identified below:
- (1) The two percent (2%) levy authorized by F.S. § 125.0104(3)(c), providing for uses authorized by F.S. § 125.0104(5);
 - (2) The one percent (1%) levy authorized by § 125.0104(3)(d), providing for asset development and enhancement; and

- (3) The one percent (1%) levy authorized by § 125.0104(3)(l)(4), providing for the promotion and advertisement of tourism; and
- (4) The one percent (1%) levy authorized by § 125.0104(3)(m), providing for the promotion and advertisement of tourism.

SECTION 3. AMENDING HIGHLANDS COUNTY CODE OF ORDINANCES, CHAPTER 8, ARTICLE VI, TOURIST DEVELOPMENT, DIVISION 3, TOURIST DEVELOPMENT TAX, SECTION 8-222, TOURIST DEVELOPMENT PLAN. Highlands County Code of Ordinances, Chapter 8, Article VI, Tourist Development, Division 3, Tourist Development Tax, Section 8-222, Tourist Development Plan is hereby amended as follows:

Note: Underlined words constitute additions to existing text, ~~strikethrough~~ words constitute deletions to existing text, and asterisks (*) indicate omitted parts which are intended to remain unchanged.**

DIVISION 3. TOURIST DEVELOPMENT TAX

Sec. 8-222. Tourist Development Plan.

- (a) The Tourist Development Plan approved by Highlands County Ordinance No. 17-18-13 is hereby repealed in its entirety and replaced with the Tourist Development Plan attached to Highlands County Ordinance No. 22-23-24, as Exhibit "A". ~~The plan for tourist development adopted by and attached to Highlands County Ordinance No. 01-02-20 as Exhibit "A" was amended by Highlands County Ordinance No. 11-12-01, effective January 1, 2012, and by Highlands County Ordinance No. 12-12-01, effective November 1, 2012; Ordinance No. 12-13-16, effective October 1, 2013; and was further amended by Highlands County Ordinance No. 17-18-13 effective August 1, 2018.~~
- (b) The Tourist Development Plan ~~plan for tourist development~~ as amended, ~~and~~ adopted by and attached to Highlands County Ordinance No. 22-23-24~~17-18-13~~, as **Exhibit "A"**, shall not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners.
- (c) Subject to the limitations of Section 125.0104, Florida Statutes, and ~~the plan for tourist development~~ Tourist Development Plan attached to Highlands County Ordinance No. 22-23-24~~17-18-13~~, as **Exhibit "A"**, the revenues collected pursuant to this division may be budgeted and used by the Board of County Commissioners for any of the purposes authorized in ~~Section 125.0104(5), Florida Statutes.~~

SECTION 4. IMPLEMENTING ADMINISTRATIVE ACTIONS. The County Administrator is hereby authorized and directed to take such actions as are deemed necessary and appropriate in order to implement the provisions of this Ordinance. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 5. SAVINGS CLAUSE. All prior actions of the Board of County Commissioners of Highlands County, pertaining to the adoption of an additional tourist development tax as set forth herein, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

SECTION 6. CODIFICATION AND SCRIVENER'S ERRORS.

A. Section 2, of this Ordinance, shall be codified in the Highlands County Code of Ordinances and the sections, divisions and provisions of this Ordinance may be renumbered or re-lettered as deemed appropriate by the codifier of the Highlands County Code of Ordinances.

B. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the County Administrator and County Attorney, may be corrected with the endorsement of the County Manager, or designee, without the need for a public hearing.

SECTION 7. CONFLICTS. Any ordinance or part thereof in conflict with this Ordinance or any part hereof is hereby repealed to the extent of the conflict.

SECTION 8. SEVERABILITY. The divisions, sections, subsections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph, subsection, section, or divisions of this ordinance shall be declared invalid, unconstitutional or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such invalidity, unconstitutionality or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, subsections, sections, and divisions of this ordinance.

SECTION 9. EFFECTIVE DATE. This Ordinance shall take effect immediately upon filing with the Department of State.

DONE AND ADOPTED this 30th day of June, 2023.

(SEAL)



BOARD OF COUNTY COMMISSIONERS
OF HIGHLANDS COUNTY, FLORIDA

By: Kevin Roberts
Kevin Roberts, Vice-Chairman

ATTEST:

By: Jerome Kaszubowski
Jerome Kaszubowski, Clerk

Exhibit “A”
Tourist Development Plan

PLAN FOR TOURIST DEVELOPMENT
5% LOCAL OPTION TOURIST DEVELOPMENT TAX REVENUE
Effective August 1, 2023
(Annual Revenue and Disbursements)

Estimated Tourist Development Tax (TDT) Annual Revenue with 5%: \$2,000,000

Uses of Tourist Development Tax Revenue	Allocations
<i>Use Category A (Tourist Asset Development & Enhancement)</i> -as authorized by Florida Statutes, Section 125.0104(3)(d), and Florida Statutes, Section 125.0104(5).	25% of TDT revenue
<i>Use Category B (Administration)</i> -as authorized by Florida Statutes, Section 125.0104(5), and Florida Statutes, Section 125.0104(9), and as approved through the budget process by the Highlands County Board of County Commissioners	TDT revenue (as specifically budgeted)
<i>Use Category C (Tourism Marketing/Promotions & Other Authorized Uses)</i> -as authorized by Florida Statutes, Section 125.0104(5), Florida Statutes, Section 125.0104(3)(1), and Florida Statutes, Section 125.0104(3)(n).	100% of remaining TDT revenue

100 % of TDT revenue
(Collected Prior to August 1, 2023)

Allocation and Use of Tourist Development Tax Revenue, Interest, Grants, and Other Miscellaneous Revenue Collected for Months Ending Prior to August 1, 2023, and Allocated to TDC - Fund 152

Prior to August 1, 2023, five accounts existed within Fund-152-Tourist Development Trust Fund in the accounting system of the Board of County Commissioners. Effective, August 1, 2023, and thereafter:

1. The funds attributable to revenue collected for months ending prior to August 1, 2023, allocated to account 152-55000-55200-5309, together with additional funds budgeted to that account for Use Category A by the Board of County Commissioners, shall be used for the purposes described in Use Category A pursuant to this Plan for Tourist Development.
2. The funds attributable to revenue collected for months ending prior to August 1, 2023, allocated to account 152-55000-55200-5301, together with additional funds budgeted to that account for

Use Category B by the Board of County Commissioners, shall be used for the purposes described in Use Category B pursuant to this Plan for Tourist Development.

3. The funds attributable to revenue collected for months ending prior to August 1, 2023, allocated to account 152-55000-55200-5305, together with additional funds allocated to Use Category C pursuant to this Plan for Tourist Development, shall be used for the purposes described in that Use Category C.
4. The funds attributable to revenue collected for months ending prior to August 1, 2023, allocated to account 152-55000-55200-5306, designated to receive and distribute funds pertaining to the financing of beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake pursuant to Section 125.0104(5)(a)4, Florida Statutes (2013), shall be expended from that account until exhausted to provide for beach park facilities and other uses as stated above.
5. The funds attributable to revenue collected for months ending prior to August 1, 2023, allocated to account 152-55000-55200-5307, shall be expended from that account until exhausted to promote and advertise tourism related to lakes in Highlands County, Florida.



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

July 5, 2023

Jerome Kaszubowski, Clerk
Highlands County
590 South Commerce Avenue
Sebring, Florida 33870-3867

Attention: Jill Shields

Dear Jerome Kaszubowski,

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Highlands County Ordinance No. 22-23-24, which was filed in this office on June 30, 2023.

Sincerely,

Anya Owens
Administrative Code and Register Director

ACO/wlh