

Deputy Clerk MBASS1

**ORDINANCE  
NUMBER 2019-006**

**AN ORDINANCE OF LEVY COUNTY, FLORIDA, PROVIDING THAT THE LEVY COUNTY CODE BE AMENDED BY AMENDING SECTION 86-3 OF SUCH CODE; PROVIDING FOR AN ADDITIONAL ONE PERCENT TOURIST DEVELOPMENT TAX PURSUANT TO §125.0104(3)(d), FLA. STAT.; PROVIDING FOR AN ADDITIONAL ONE PERCENT TOURIST DEVELOPMENT TAX PURSUANT TO §125.0104(3)(l), FLA. STAT.; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**RECITALS**

**WHEREAS**, on August 6, 2002, the Board of County Commissioners of Levy County, Florida ("the Board"), adopted Ordinance No. 02-05, codified in the Levy County Code as Section 86-3, adopting a two percent tourist development tax pursuant to §125.0104(3)(c), Fla. Stat., adopting a tourist development Plan presented by the Levy County Tourist Development Council, and providing for a referendum for the proposed tourist development tax as required by §125.0104, Fla. Stat.; and

**WHEREAS**, the referendum required for approval and adoption of the two percent tourist development tax was held and passed by the voters of Levy County; and

**WHEREAS**, the two percent tourist development tax authorized by §125.0104(3)(c), Fla. Stat., has been imposed in Levy County for more than three years; and

**WHEREAS**, the Board desires to amend Section 86-3 of the Levy County Code to provide for an additional one percent tourist development tax pursuant to §125.0104(3)(d), Fla. Stat., and to provide for another additional one percent tourist development tax pursuant to §125.0104(3)(l), Fla. Stat.; and

1       **WHEREAS**, on even date herewith, the Board conducted a public hearing on the  
2 imposition of the additional one percent tourist development tax pursuant to  
3 §125.0104(3)(d), Fla. Stat., for the purposes set forth in §125.0104(5), Fla. Stat., and the  
4 imposition of the additional one percent tourist development tax pursuant to  
5 §125.0104(3)(l), Fla. Stat., for the purposes set forth in §125.0104(3)(l), Fla. Stat., as  
6 reflected in this Ordinance; and

7       **WHEREAS**, after the public hearing conducted on even date herewith, the Board  
8 adopted this Ordinance by extraordinary vote of the Board;

9       **BE IT ORDAINED**, by the Board of County Commissioners of Levy County, Florida:

10       **Section 1. Amendment of Section 86-3.** Section 86-3, Levy County Code, is  
11 hereby amended to read as follows (deletions shown as ~~stricken through~~, additions shown  
12 as underlined):

13       **Sec. 86-3. Tourist development tax.**

14       (a) There is levied and imposed a tourist development tax throughout  
15 Levy County, Florida, as follows:

16       (1) A tourist development tax at the rate of ~~two~~ three percent of each  
17 whole and major fraction of each dollar of the total rental and consideration  
18 charged every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel,  
19 apartment hotel, motel, resort motel, apartment, apartment motel,  
20 rooming house, mobile home park, recreational vehicle park, or  
21 condominium, for a term of six months or less. When receipt of  
22 consideration is by way of property other than money, the tax shall be  
23 levied and imposed on the fair market value of such non-monetary  
24 considerations.  
25

26       (2) A tourist development tax at the rate of one percent of each whole  
27 and major fraction of each dollar of the total rental and consideration  
28 charged every person who rents, leases, or lets for consideration any  
29 living quarters or accommodations in any hotel, apartment hotel,  
30 motel, resort motel, apartment, apartment motel, rooming house,  
31 mobile home park, recreational vehicle park, or condominium, for a  
32 term of six months or less. When receipt of consideration is by way of  
33 property other than money, the tax shall be levied and imposed on the  
34 fair market value of such non-monetary considerations.

1       (3) The terms *tourist development tax, tax, or taxes*, as used in this  
2       section, will mean collectively the three percent tourist development  
3       tax imposed by subsection (a)(1) hereof and the one percent tourist  
4       development tax imposed by subsection (a)(2) hereof, unless the  
5       context clearly indicates otherwise.

6       (b) The tourist development tax shall be in addition to any other tax  
7       imposed pursuant to ~~F.S. ch.~~ Chapter 212, Fla. Stat., as amended, and in  
8       addition to all other taxes, fees and the considerations for the rental or lease.

9       (c) The tourist development tax shall be charged by the person receiving  
10      the consideration for the rental or lease, and it shall be collected by such  
11      person from the lessee, tenant, or customer at the time of payment of the  
12      consideration for such rental or lease.

13      (d) The person receiving the consideration for such rental or lease shall  
14      receive, account for, and remit the tax to the state department of revenue at  
15      the time and in the manner provided for persons who collect and remit taxes  
16      under ~~F.S. § 212.03,~~ Fla. Stat., as amended. The same duties and privileges  
17      imposed by ~~F.S. ch. Chapter 212, Fla. Stat.,~~ as amended, upon dealers in  
18      tangible property respecting the collection and remission for tax, the market  
19      of returns, the keeping of books, records, and accounts, and compliance with  
20      rules of the state department of revenue in the administration of ~~said that~~  
21      chapter shall apply to and be binding upon all persons who are subject to the  
22      provisions of this section; provided, however, the ~~said~~ department of revenue  
23      may authorize a quarterly return and payment when the tax remitted by the  
24      person receiving the consideration for such rental or lease for the preceding  
25      quarter did not exceed \$25.00 for such other amount as set by general law.

26      (e) Collections received by the ~~said~~ department of revenue from the tax,  
27      less costs of administration as allowed by ~~the law,~~ shall be paid and returned  
28      on a monthly basis to the county tourist for use by the county in accordance  
29      with the provisions of this section and shall be placed in the tourist  
30      development trust fund established by the county.

31      (f) The tax revenues received pursuant to this section shall be used to  
32      fund the county tourist development plan, which is hereby adopted as  
33      follows:

#### 34                                   TOURIST DEVELOPMENT PLAN

35           The ~~two~~ four percent (24%) tourist development tax will be levied  
36           throughout Levy County. The tourist development tax for Levy County is  
37           to strengthen the local economy, and to increase employment by  
38           investing the total receipts of the tourist development tax to be used to  
39           enhance, promote, or advertise Levy County or its tourism industry  
40           locally, nationally, and internationally, or for any purposes authorized by  
41           ~~Section §125.0104, Florida Statutes~~ Fla. Stat., as the same may be

1 amended from time to time, or as may be otherwise authorized by  
2 general law. Any limitations on the uses of a tax imposed pursuant to  
3 §125.0104(3)(l), Fla. Stat., will apply to the one percent tax levied and  
4 imposed pursuant to subsection (a)(2) hereof.

5 (g) The establishment of the county tourist development council,  
6 hereinafter referred to as "council", by resolution of the said board of county  
7 commissioners adopted April 16, 2002, is hereby ratified and confirmed. In  
8 addition to the powers and duties described in F.S. §-125.0104, Fla. Stat.,  
9 and in said ordinance and resolution, the council shall continuously review all  
10 expenditures of revenue raised by the tax hereby levied and shall receive, at  
11 least quarterly, expenditure reports from the board of county commissioners  
12 or its designee. The council shall report to the board of county  
13 commissioners and to the department of revenue all expenditures of said  
14 revenue believed to be unauthorized by the provisions of this section. The  
15 board of county commissioners upon receiving notification of expenditures  
16 believed to be unauthorized by the council, shall review the council's finding's  
17 and take such administrative or judicial action as it sees fit to insure  
18 compliance with this section and the provision of F.S. §-125.0104, Fla. Stat.,  
19 and as amended.

20 (h) Any person who is taxable hereunder and who fails or refuses to  
21 charge and collect from the person paying any rental or lease the taxes  
22 herein provided, either by himself or through his agents or employees, shall  
23 be, in addition to being personally liable for the for the payment of tax, guilty  
24 of a misdemeanor of the first degree, punishable as provided in F.S. §§  
25 775.082, 775.083, or 775.084, Fla. Stat., as amended.

26 (i) No person shall advertise or hold out to the public in any manner,  
27 directly or indirectly, that he or she will absorb all or any part of the tax, or  
28 that he or she will relieve the person paying the rental of the payment of all of  
29 any part of the tax, or that the tax will not be added to the rental or lease  
30 consideration, or when added, that it or any part therefore will be refunded or  
31 refused, either directly or indirectly, by any method, whatsoever. Any person  
32 who willfully violates any provisions of this section shall be guilty of a  
33 misdemeanor of the first degree, punishable as provided in F.S. §§ 775.082,  
34 775.083, or 775.084, Fla. Stat., as amended.

35 (j) The tax hereby levied shall constitute a lien on the property of the  
36 lessee, customer, or tenant in the same manner as, and shall be collectible  
37 as, are liens authorized and imposed in F.S. §§ 713.67, 713.68, and 713.69,  
38 Fla. Stat., as amended.

**Section 2. Conflicts.** In the event of a conflict between any provision of this ordinance and any other ordinance or provision of law, the provision of this ordinance shall control to the extent of the conflict, as allowable under law.


**Section 3. Severability.** It is declared to be the intent of the Board that if any section, subsection, sentence, clause, phrase, portion or provision of this ordinance is for any reason declared or held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase, portion or provision shall be deemed a separate, distinct and independent provision, and the remainder of this ordinance shall be not affected by such declaration or holding.

**Section 3. Repealing Clause.** All ordinances or parts of ordinances and all resolutions or parts of resolutions of Levy County in conflict herewith are hereby repealed to the extent of such conflict.

**Section 4. Effective Date.** This Ordinance shall take effect January 1, 2020, provided it has been filed in the Office of the Secretary of State, State of Florida.

**PASSED AND DULY ADOPTED** this 22<sup>nd</sup> day of October, 2019.

**BOARD OF COUNTY COMMISSIONERS  
OF LEVY COUNTY, FLORIDA**

  
John Meeks, Chair

**ATTEST:** Danny J. Shipp, Clerk of  
the Circuit Court and Ex-Officio Clerk  
to the Board of County Commissioners

*Danny J. Shipp*  
 Danny J. Shipp

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Anne Bast Brown, County Attorney

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GR-136; 9/18/19

# Proof of Publication

Chiefland Citizen, Published Weekly  
Chiefland, Levy County, Florida  
STATE OF FLORIDA, COUNTY OF LEVY:

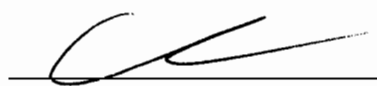
Before the undersigned authority, personally appeared Chris Festo, who on oath, says he is Production Manager of the Chiefland Citizen, a newspaper published at Chiefland, in Levy County, Florida; that the attached copy of the advertisement, being

## BOARD OF COUNTY COMMISSIONERS NOTICE OF ENACTMENT OF ORDINANCE 2019-006

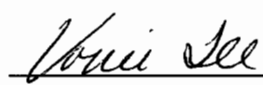
was published in said newspaper in the issue of

**Published October 10, 2019**

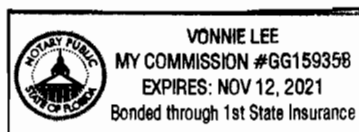
Affiant further says that the said Chiefland Citizen is a newspaper published at Chiefland, in said Levy County, Florida, and that the said newspaper has heretofore been continuously published in said Levy County, Florida, each week and has been entered as second class mail matter at the Post Office in Chiefland, in said Levy County, for a period of one year next preceding the first publication of the attached copy of the advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

  
Chris Festo, Production Manager

The foregoing instrument was acknowledged before me this 14th day of October 2019 by Chris Festo, who is personally known to me.

  
Notary Public

(SEAL)



John Meeks, Chairman  
Levy Co. Board of County Commissioners

Published Oct. 10, 2019

**NOTICE OF ENACTMENT OF  
ORDINANCE 2019-006**  
BY THE BOARD OF COUNTY  
COMMISSIONERS OF LEVY  
COUNTY, FLORIDA. NOTICE  
IS HEREBY GIVEN the pro-  
posed Ordinance amending the  
Levy County Code to provide  
for an additional one percent  
tourist development tax pursu-  
ant to 125.0104(3)(d), Fla. Stat.  
and an additional one percent  
tourist development tax pursu-  
ant to 125.0104(3)(l), Fla. Stat.,  
will be considered for enact-  
ment by the Levy County Board  
of County Commissioners, at a  
public hearing on Tuesday, Oc-  
tober 22, 2019 at 9:00 a.m., or  
as soon thereafter as the same  
may be heard, in the Board of  
County Commissioners Meet-  
ing Room, Levy County Court-  
house, 355 South Court Street,  
Bronson, Florida. Copies of  
said Ordinance may be inspec-  
ted by any member of the pub-  
lic at the Office of the Board of  
County Commissioners located  
at 355 S. Court Street, Bronson,  
Florida, during regular business  
hours or contact by phone at  
(352) 488-5217. On the date,  
time and place first above men-  
tioned, all interested persons  
may appear and be heard with  
respect to the proposed Ord-  
inance.

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NUMBER 2019-006**  
AN ORDINANCE OF LEVY  
COUNTY, FLORIDA, PROVID-  
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OF SUCH CODE; PROVID-  
ING FOR AN ADDITIONAL  
ONE PERCENT TOURIST  
DEVELOPMENT TAX PUR-  
SUANT TO §125.0104(3)(d),  
FLA. STAT.; PROVIDING FOR  
AN ADDITIONAL ONE PER-  
CENT TOURIST DEVELOP-  
MENT TAX PURSUANT TO  
§125.0104(3)(l), FLA. STAT.;  
PROVIDING FOR CON-  
FLICTS; PROVIDING FOR  
SEVERABILITY; PROVIDING  
A REPEALING CLAUSE; AND  
PROVIDING AN EFFECTIVE  
DATE.

All persons are advised that,  
if they decide to appeal any  
decisions made at this public  
hearing, they will need a record  
of the proceedings and, for such  
purpose, they may need to en-  
sure that a verbatim record of  
the proceedings is made, which  
record includes the testimony  
and evidence upon which the  
appeals to be based. Any person requiring reason-  
able accommodations to partici-  
pate in this meeting should con-  
tact the County Commissioners  
Administration Office at (352)  
488-5218.



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

October 25, 2019

Ms. Susan Haines, Legal Assistant  
Office of the County Attorney  
Levy County  
612 East Hathaway Avenue  
Bronson, Florida 32621-1389

Dear Ms. Haines:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Levy County Ordinance No. 2019-006, which was filed in this office on October 25, 2019.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb