PAT FRANK

Clerk of the Circuit Court
13th Judicial Circuit

June 5, 2019

MR ERNEST L REDDICK
DEPARTMENT OF STATE
ADMINISTRATIVE CODE AND REGISTER
500 SOUTH BRONOUGH ST - RA GRAY BLDG RM 101
TALLAHASSEE FL 32399-0250

Re: Ordinance #19-14
Amending Hillsborough County Code of Ordinances, Part A, Chapter 46, Article IV, Regarding the Tourist Development Tax Ordinance 78-10, as Amended; Levying an Addition One Percent Tourist Development Tax (Sixth Percent)

Dear Mr. Reddick:

Pursuant to the filing requirements of Florida Statutes 125.66, we are forwarding an electronic original of Hillsborough County Ordinance #19-14, adopted by the Board of County Commissioners on June 5, 2019. It is respectfully requested that you provide this office with the required official acknowledgment of your receipt and filing of said ordinance by return e-mail.

Sincerely,

Sharon Sweet-Grant,
Manager, BOCC Records/VAB

md
Attachment

ORDINANCE

19-14

FINAL
REP
6/5/19

ORDINANCE NO. 19- 14

AN ORDINANCE AMENDING HILLSBOROUGH COUNTY CODE OF ORDINANCES, PART A, CHAPTER 46, ARTICLE IV, REGARDING THE TOURIST DEVELOPMENT TAX; LEVYING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX (SIXTH PERCENT); PROVIDING THAT THE ADDITIONAL REVENUE FROM SUCH TAX MUST BE USED IN ACCORDANCE WITH SECTION 125.0104(5), FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE FOR THE LEVY OF THE TAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE HILLSBOROUGH COUNTY CODE; PROVIDING FOR FILING OF ORDINANCE; PROVIDING FOR AN EFFECTIVE DATE OF ORDINANCE.

Upon motion by Commissioner **Miller**, seconded by Commissioner **Murman**, the following ordinance was enacted by a vote of **6** to **1**, with Commissioner(s) **White** voting "No", Commissioner(s) _____ being absent.

WHEREAS, in 1978, the Board of County Commissioners of Hillsborough County, Florida, levied a two percent tourist development tax (TDT) pursuant to Section 125.0104, Florida Statutes; and

WHEREAS, in 1986, the Board of County Commissioners of Hillsborough County, Florida levied an additional one percent TDT in accordance with Section 125.0104, Florida Statutes; and

WHEREAS, in 1990, the Board of County Commissioners levied an additional one percent TDT to be used solely for paying debt service on bonds issued to finance the construction, reconstruction, or renovation of professional sports franchise facilities pursuant to Section 125.0104(3)(l), Florida Statutes; and

WHEREAS, in 1994, the Board of County Commissioners levied an additional one percent TDT for the financing of construction, reconstruction, or renovation of a facility for a new

professional sports franchise defined in Section 288.1162, Florida Statutes, pursuant to Section 125.0104(3(n), Florida Statutes; and

WHEREAS, in 2003, the Board of County Commissioners expanded the uses for the 4th and 5th percent TDT revenue to match the expanded authorized uses in Sections 124.0104(3)(l) and (n), Florida Statutes; and

WHEREAS, Section 125.0104(3)(m), Florida Statutes, authorizes the imposition of an additional one-percent TDT (the "Sixth Percent TDT") by high tourism impact counties after the Department of Revenue certifies that the sales subject to the TDT levied exceeded $600 million during the previous calendar year; and

WHEREAS, the Department of Revenue has certified that the sales subject to the TDT in Hillsborough County exceeded $600 million during the calendar year of 2018; and

WHEREAS, the Hillsborough County Tourist Development Council has recommended the Board of County Commissioners levy the Sixth Percent TDT which is commonly referred to as the high tourism impact tax; and

WHEREAS, the Hillsborough County Board of County Commissioners hereby approves the levy of the Sixth Percent TDT by an extraordinary (majority of Board plus one) vote as required by Section 125.0104(3)(m)(1).

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY FLORIDA, THAT:

SECTION 1. AMENDMENTS TO HILLSBOROUGH COUNTY CODE

Part A, Chapter 46, Article IV, Section 46-240(a) of the Hillsborough County Code, is hereby amended to read as follows (additions are indicated by underline text; deletions are indicated by strike-through text):

(a) There shall be levied and imposed throughout the incorporated and unincorporated

areas of Hillsborough County, Florida, a tourist development tax at a rate of six percent of each whole and major fraction of each dollar of the total rental 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, recreation vehicle park or condominium for a term of six months or less. 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 non-monetary considerations.

Part A, Chapter 46, Article IV, Section 46-243 of the Hillsborough County Code, is hereby amended by adding a Subsection (c) to read as follows (additions are indicated by underline text; deletions are indicated by strike-through text) :

(c) The receipts of the one percent of the tourist development tax levied pursuant to F.S. §125.0104(m)1 shall be maintained in a separate account and shall be used for one or more of the authorized uses pursuant to F.S. §125.0104(5).

SECTION 2. COMMENCEMENT OF LEVY

The levy of the Sixth Percent TDT shall commence on the first day of the second month following approval of this Ordinance.

SECTION 3. SEVERABILITY

If any section, phrase, sentence or portion of this Ordinance is for any reason held invalid or unconstitutional, by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions thereof.

SECTION 4. INCLUSION IN THE HILLSBOROUGH COUNTY CODE

The provisions of this Ordinance shall be included and incorporated in the Hillsborough County Code as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Hillsborough County Code.

SECTION 5. FILING

A certified copy of this Ordinance shall be filed by the Clerk in the Office of the Department of State within ten (10) days after approval of such Ordinance. Additionally, certified copies of this Ordinance shall be furnished to the Department of Revenue and the Hillsborough County Tax Collector.

SECTION 6. EFFECTIVE DATE

This Ordinance shall become effective upon filing of the Ordinance with the Department of State.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I, Pat Frank, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of an ordinance enacted by the Board at its regular meeting of June 5, 2019, as the same appears of record in Minute Book 517, of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this 5th day of June, 2019.

PAT FRANK, CLERK OF THE CIRCUIT COURT

By: _____
Deputy Clerk

APPROVED BY COUNTY ATTORNEY
AS TO FORM AND LEGAL
SUFFICIENCY

By: _____
Senior Assistant County Attorney

FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

June 5, 2019

Honorable Pat Frank
Clerk of the Circuit Court
Hillsborough County
419 Pierce Street, Room 140
Tampa, Florida 33601

Attention: Midge Dixon

Dear Mrs. Frank:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hillsborough County Ordinance No. 19-14, which was filed in this office on June 5, 2019.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb