

**COUNTY OF GULF
STATE OF FLORIDA**

ORDINANCE NO. 2024- 11

AN ORDINANCE OF GULF COUNTY, FLORIDA, WHEREBY THE BOARD OF COUNTY COMMISSIONERS FOR GULF COUNTY, FLORIDA HAVE DULY ASSEMBLED IN A PUBLIC MEETING AND VOTED UNANIMOUSLY THROUGH RESOLUTION AND VOTE TO INITIATE AND COMMENCE WITH PLACING A REFERENDUM PURSUANT TO THE (2023) STATUTORY AMENDMENTS UNDER FLORIDA STATUTE 125.0104 REQUIRING THE EXTENSION OF THE TOURSIST DEVELOPMENT TAX ON THE UPCOMING NOVEMBER 5, 2024 GENERAL ELECTION, DURING WHICH THE ELECTORS ARE REQUIRED THROUGH REFERENDUM WITHIN GULF COUNTY TO ELECT WHETHER THEY WISH TO CONTINUE THE IMPOSITION AND LEVY OF AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX (“THE 5TH CENT”) BEYOND DECEMBER 31, 2024, IN GULF COUNTY, FLORIDA; THE SUBSTANCE OF THE MEASURE AND THE BALLOT TITLE AND SUMMARY SHALL BE CONTAINED HEREIN AND PROVIDING FOR REPEALER, SEVERABILITY, MODIFICATIONS THAT MAY ARISE FROM CONSIDERATION AT PUBLIC HEARING; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, *Florida Statutes*, provides for the levy of up to a six percent (6%) Tourist Development Tax by counties meeting the statutory requirements for such levies; and

WHEREAS, a two percent (2%) Tourist Development Tax was imposed within Gulf County by Gulf County Ordinance 98-14 approved on October 13, 1998, with collection commencing January 1, 1999, for the purpose of promoting and advertising tourism and maintaining Gulf County; and

WHEREAS, upon the recommendation of the Gulf County Tourist Development Council, (the “TDC”), an additional one percent (1%) Tourist Development Tax (“TDC 1% tax”) was imposed within the Gulf County by Ordinance 01-16, with collection commencing February 1, 2002, for expenditures set forth by the Gulf County Tourist Development Plan previously adopted by the TDC and Gulf County Board of County Commissioners, with any expenditure on the additional one percent (1%) Tourist Development Tax limited to only those expenditures approved by Florida Statute 125.0104(5); and

WHEREAS, upon the recommendation of the Gulf County Tourist Development Council an additional one percent (1%) Tourist Development Tax (the 4th cent) was imposed by Gulf County Ordinance 06-20 with collection commencing January 1, 2007, for expenditures set

forth by the Gulf County Tourist Development Plan previously adopted by the TDC and Gulf County Board of County Commissioners, with any expenditure on the additional one percent (1%) Tourist Development Tax limited to only those expenditures approved by Florida Statute; and

WHEREAS, on August 5, 2014, the Gulf County Tourist Development Council recommended that the Board of County Commissioners levy the 5th cent (1%) Tourist Development Tax for a period of five (5) years for the express purpose of supporting Gulf County parks and recreation within Gulf County, Florida, through marketing, promotions and advertising of Gulf County tourism in new, developing and existing markets; and

WHEREAS, Section 125.0104(3) (n), Florida Statutes, had previously authorized the imposition of an additional one percent (1%) Tourist Development Tax (the 5th cent) by majority vote plus one of the Board of County Commissioners to be used for the promotion and advertisement of tourism in Gulf County; and

WHEREAS, the Florida Legislature amended Florida Statute 125.0104 in 2023 whereby requiring a county to place a referendum under the direction of the County Supervisor of Elections on a general election ballot of whether to implement or extend the current existing additional one percent (1%) Tourist Development Tax (the 5th cent) originally implement by the Gulf County Board of County Commissioners through a authorizing vote in 2014 and since extended twice for five (5) year periods; and

WHEREAS, at the direction of the County Commission on May 16, 2024 and June 6, 2024 a Public Notice was advertised in The Star offering the public an opportunity to participate at two public hearings before the Board of County Commissioners (BOCC) on May 28, 2024 at 9:00 am and a second public hearing on June 18, 2024 at 9:00 a.m. for the adoption of this proposed ordinance; and

NOW THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Gulf County, Florida:

Section 1. Incorporation of Recitals. The above recitals are true and correct and are hereby incorporated by reference.

Section 2. Imposition of Additional One Percent (1%) Tourist Development Tax under Florida Statute 125.0104(3)(n).

Pursuant to Section 125.0104(3)(n), *Florida Statutes*, a county may elect through referendum on a general election ballot to levy, impose and set an additional Tourist Development Tax (the "Additional Tax") of one percent (1%) of each dollar and major fraction of each dollar of the total consideration charged every person for the lease or rental of living quarters or accommodations as authorized by Section 125.0104 *Florida Statutes* which includes lease or rental in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, or condominium for a term of six (6) months or less. When receipt of consideration is by way of property other than money, the tax is to be levied and imposed on the fair market value of such non-monetary consideration.

Section 2. Collection of Additional Tax. The Additional Tax shall be collected for the indefinite period and until such time the imposition of the 1% tax is formally repealed and or terminated through similar referendum by the Clerk of the Circuit Court, without priority or distinction but on a *pari passu* basis with the other four percent (4%) Tourist Development Tax collected. One-fifth (1/5) of the total Tax collected pursuant to Ordinance 98-14, as amended by Ordinance 01-16 and 06-20, and this Ordinance to direct the Gulf County Supervisor of Elections to place the referendum for this extension of the tax on the general election ballot on November 5, 2024, is hereby designated as the proceeds of the Additional Tax imposed by this Ordinance.

Section 3. Use of Proceeds of Additional Tax. The proceeds of the Additional Tax imposed by this Ordinance shall be used exclusively to promote and/or advertise tourism in the State of Florida and/or nationally and/or internationally through its parks and recreation for the benefit of Gulf County, Florida; however, if tax revenues are expended for an activity, service, venue or event, that activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists.

Section 4. Referendum Election.

(a) The TDC 1% tax defined and currently implemented in Gulf County shall not take effect and extend beyond December 31, 2024 unless and until approved by a majority of the electors of the County voting in a countywide precinct referendum election on the TDC 1% tax.

(b) The Gulf County Supervisor of Elections is hereby directed to hold such countywide precinct referendum election on November 5, 2024.

(c) The Gulf County Supervisor of Elections shall cause the following proposition to be placed on the ballot:

BALLOT TITLE: GULF COUNTY SHALL CONTINUE
THE IMPOSITION OF A 1% TOURIST DEVELOPMENT
TAX ON LEASES OR RENTALS OF SHORT TERM
ACCOMODATIONS

BALLOT SUMMARY: To continue the imposition of 1% per dollar tax upon visitors to Gulf County that rent and/or lease short term until such time the tax is repealed by referendum to continue the support and funding for the promotion and advertisement of tourism for Gulf County as well as the maintenance, improvements and promotion of the Gulf County parks and recreation for the benefit of Gulf County, Florida and its visitors; and the continued support and funding for activities, services, venues and events event that maintain the purpose of attraction of Gulf County, Florida?

_____ **FOR THE EXTENSION OF 1% TDC TAX**

_____ **AGAINST THE EXTENSION OF 1% TDC TAX**

Section 5. Advertisement. The Gulf County Clerk of Court shall insure that notice of this referendum shall be advertised in accordance with the provisions of Florida Statute. Proof of publication shall be provided to the Chairman of the Board of Commissioners and County Administrator.

Section 6. Expiration date; Survival of Certain Restricted Uses.

(a) **Sunset.** In all events, this Ordinance shall be in effect until such time the imposition of the 1% tax is repealed by referendum. It shall “sunset” and expire upon the majority vote of the electorate through referendum analogous to the adoption and imposition of the tax, without further action by the Board, at which time it shall be deemed repealed and of no further force and effect, and the TDC 1% tax levied hereunder through approving referendum shall terminate upon repeal by statutorily prescribed process.

(b) **Survival of restrictions on use of TDC 1% tax proceeds.** Notwithstanding the provision of subsection (a) for the expiration and repeal of this Ordinance, so long as any TDC 1% tax proceeds shall remain unspent, the restrictions hereby imposed concerning the distribution and use of such TDC 1% tax proceeds as well as the proceeds of any borrowings payable from the TDC 1% tax proceeds, and all such interest and other investment earnings shall survive such repeal and shall remain fully enforceable.

Section 7. Severability. It is declared to be the intent of the Board of County Commissioners of Gulf County, Florida, that if any section, subsection, sentence, clause, or provision of this Ordinance is held invalid, the remainder of the Ordinance shall be construed as not having contained said section, subsection, sentence, clause, or provision, and shall not be affected by such holding.

Section 8. Inclusion in the Codification. It is the intention of the Board of County Commissioners of Gulf County, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Law and Ordinances of Gulf County, Florida, that the sections of this ordinance may be renumbered or re-lettered to accomplish such intention and future codification, and that the word “ordinance” may be changed to section, “article”, or other appropriate designation.

Section 9. Repealer. All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

Section 10. Modification. It is the intent of the Board of County Commissioners that the provisions of this Ordinance may be modified as a result of considerations that may arise during public hearings. Such modifications shall be incorporated into the final version of the Ordinance adopted by the Board, filed by the Clerk to the Board and submitted to the Secretary of State in compliance with F.S. 125.66.

Section 11. Effective Date. This ordinance for the referendum to be placed on the general election ballot on November 5, 2024 in consideration of the TDC 1% tax shall take effect in accordance with Section 125.66(2), Florida Statutes; more specifically, this Ordinance shall

take effect immediately upon passage and placed on the ballot and thereafter with a majority vote shall maintain an effective date of the levy and imposition made hereby, and the collection of Additional Tax hereunder, shall be commence on January 1, 2025.

Section 12. Filing with Department of State. A certified copy of this Ordinance as enacted shall be filed by the Clerk of the board with the office of the Secretary of State of the State of Florida within ten (10) days after adoption.

The foregoing Ordinance was offered by Commissioner McCROAN, who moved its adoption. The motion was seconded by Commissioner RICH and, being put to vote, the vote as follows:

Commissioner Quinn	<u>YES</u>
Commissioner McCroan	<u>YES</u>
Commissioner Farrell	<u>YES</u>
Commissioner Rich	<u>YES</u>
Commissioner Husband	<u>YES</u>

ADOPTED this 18th day of June, 2024.

BOARD OF COUNTY COMMISSIONERS
OF GULF COUNTY, FLORIDA

ATTEST:
REBECCA E. NORRIS, CLERK

By: Rebecca E. Norris
County Clerk / Deputy Clerk

By: Sandy Quinn
Sandy Quinn, Chairman

APPROVED AS TO FORM:

By: Jeremy T.M. Novak
Jeremy T.M. Novak, Gulf County Attorney