

ORDINANCE NO. 98-06

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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, LEVYING AND IMPOSING AN ADDITIONAL ONE (1%) PERCENT TOURIST DEVELOPMENT TAX ON THE TAXABLE PRIVILEGES AS DESCRIBED IN SECTION 125.0104(3), FLORIDA STATUTES, INCLUDING BUT NOT LIMITED TO CERTAIN PERSONS WHO RENT, LEASE, OR LET ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT MOTEL, APARTMENT, APARTMENT MOTEL, ROOMING HOUSE, BED AND BREAKFAST, MOBILE HOME PARK, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM FOR A "RENTAL" TERM OF SIX (6) MONTHS OR LESS, WITHIN BOTH THE INCORPORATED AND UNINCORPORATED AREAS OF HERNANDO COUNTY, FLORIDA, PURSUANT TO THE LOCAL OPTION TOURIST DEVELOPMENT ACT, SECTION 125.0104, FLORIDA STATUTES; PROVIDING FOR COLLECTION AND DISPOSITION OF SAID TAX; PROVIDING FOR PROHIBITED ACTS AND PENALTIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Hernando County is presently imposing a two (2%) percent tourist development tax pursuant to Section 125.0104, Florida Statutes, and Hernando County Ordinance 92-06; and

WHEREAS, Section 125.0104(3)(d) authorizes the Board of County Commissioners to levy, impose and set an additional one (1%) percent of each dollar above the tax rate set in Ordinance No. 92-06; and

WHEREAS, the existing tourist development tax has been imposed for a minimum of three (3) years prior to the effective date of the levy and imposition of this additional tax.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA AS FOLLOWS:

SECTION 1.

That the Board of County Commissioners of Hernando County, Florida, hereby levies and imposes, until hereafter amended or repealed, an additional tourist development tax within the County at the rate of one (1%) percent for each whole and major fraction of each dollar of total consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, bed and breakfast, 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. It is the purpose and intent of the Board to levy and impose a tourist development tax at such rate on the taxable privilege described in subsection (3)(a) of Section 125.0104, 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 non-monetary consideration.

SECTION 2.

That the tourist development tax described herein shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, and Ordinance No. 92-06, and in addition to all other taxes and fees and the consideration for the rental or lease.

SECTION 3.

That this additional 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 consideration for such lease or rental.

SECTION 4.

Hernando County pursuant to Section 125.0104(10), Florida Statutes, and Ordinance No. 92-23 collects and administers the Tourist Development Tax locally and the County will do the same for the additional one (1%) percent tax approved by this ordinance.

SECTION 5.

The Clerk of Court shall remit directly to the County all of the proceeds collected from the imposition of the additional one (1%) percent tax. These funds shall be placed in a separate account and used by the County to finance beach/park facilities or beach improvements, maintenance, or renourishment restoration and erosion control or for other purposes that may be allowed by law.

SECTION 6. SEVERABILITY

If any section, subsection, sentence, clause phrase or portion of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, or administrative agency, such portion shall be deemed a separate, distinct and independent provision, and except as otherwise expressly provided herein, such holding shall not affect the validity of the remaining portions thereof, all of which will remain in full force and effect, except as otherwise provided for herein.

SECTION 7. INCLUSION IN THE CODE

It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the sections of this ordinance may be re-numbered or re-lettered to accomplish such intention, and that the word "ordinance" may be changed to "section", "article", or other appropriate designation.

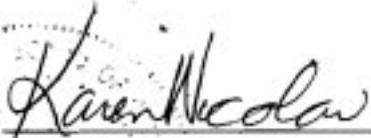
SECTION 8. EFFECTIVE DATE

This ordinance shall become effective upon filing of a certified copy with the Department of the State by the Clerk to the Board of County Commissioners of Hernando County, Florida. The effective date of the imposition of the tax levied herein shall be the first day of the second month following adoption of this ordinance. Within ten (10) days of such approval, a certified copy of this ordinance shall be forwarded by the Clerk of the Board of County Commissioners of Hernando County, Florida to the Department of Revenue.

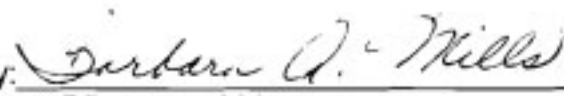
ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS in Regular Session this 19th day of May 1998 A.D.

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA**

Attest:


KAREN NICOLAI
Clerk

By:


BARBARA A. MILLS
Vice Chairwoman