

Flagler County Code of Ordinances
Chapter 19 – Licenses, Taxation and Miscellaneous Business Regulation
Article III – Tourist Development Taxes

ARTICLE III. TOURIST DEVELOPMENT TAX*

***State law references:** Tourist development tax, F.S. § 125.0104.

Sec. 19-46. Penalty.

Any person convicted of violating any portion of this article shall be punished as provided by law.

(Ord. No. 86-14, § 4, 10-16-86)

Sec. 19-47. Levy of tourist development tax.

(a) In accordance with Flagler County Ordinance 86-14, there is hereby levied and imposed a tourist development tax throughout Flagler County, Florida, at the rate of two (2) 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, tourist or trailer camp or condominium for a term of six (6) months or less, unless such living quarters or accommodations are exempt 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 considerations.

(b) The tourist development tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes and fees and the consideration for the rental or lease.

(c) The tourist development 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 the consideration for such lease or rental.

(d) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the State of Florida Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under Ch. 212.03, Florida Statutes. The same duties and privileges imposed by Chapter 212, Florida Statutes, upon dealers in tangible property, respecting the collection and remission of tax, the making of returns, the keeping of records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter shall apply to and be binding upon all persons who are subject to the provisions of this ordinance provided, however, the said Department of Revenue may authorize a quarterly return

Flagler County Code of Ordinances
Chapter 19 – Licenses, Taxation and Miscellaneous Business Regulation
Article III – Tourist Development Taxes

and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed twenty-five dollars (\$25.00).

(e) Collections received by the state department of revenue from the tax, less cost of administration of this article, shall be paid and returned on a monthly basis to the county for use by the county in accordance with the provisions of this article and shall be placed in the county tourist development trust fund, which fund shall be established by resolution of the board of county commissioners prior to the receipt of any tax revenues pursuant to this article.

(Ord. No. 86-14, § 1, 10-16-86; Ord. No. 2010-11, § 2, 10-18-10)

Sec. 19-48. Tourist development plan.

(a) The tax revenues received pursuant to Ordinance 86-14 shall be used to fund the county tourist development plan, as follows:

TOURIST DEVELOPMENT PLAN

(1) Under the provisions of the Local Option Tourist Development Tax Act a two (2) percent tourist development tax will be levied throughout the county beginning on the first day of the month following approval of Ordinance No. 86-14 by referendum. The anticipated net revenue for the twenty-four-month period beginning on the date of levy is one hundred thousand dollars (\$100,000.00).

(2) The following categories of use of the tax are hereby set forth together with the percentage of the total amount of yearly revenues to be expended for or credited to each category under Ordinance 86-14 as amended by Ordinance 2003-09:

TABLE INSET:

	Percentage
Category A: Capital projects	30
Category B: Promotion and advertising	55
Category C: Beach restoration and maintenance	15

Flagler County Code of Ordinances
Chapter 19 – Licenses, Taxation and Miscellaneous Business Regulation
Article III – Tourist Development Taxes

(b)The tourist development plan set out in this section as authorized by Section 125.0104(4), Florida Statutes, may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the board of county commissioners.

(Ord. No. 86-14, § 2, 10-16-86; Ord. No. 95-02, §§ 1, 2, 4-3-95; Ord. No. 96-02, 4-1-96; Ord. No. 03-09, § 1, 6-30-03; Ord. No. 2010-11, § 2, 10-18-10)

Sec. 19-49. Tourist development council.

(a)*Creation.* There is hereby established, pursuant to the provisions of F.S. § 125.0104, an advisory council to be known as the county tourist development council, referred to in this section as the council. The council shall be composed of nine (9) members. One (1) member of the council shall be the chair of the board of county commissioners, or any other member of the board of county commissioners as designated by the chair, who shall serve as chairman of the council. The remaining eight (8) members of the council shall be appointed by the board of county commissioners and shall have the following representative classifications:

(1)Two (2) members who are elected municipal officials, one (1) of whom shall be from the most populous municipality in the county and one (1) of whom shall be from the second most populous municipality in the county;

(2)Three (3) members who are owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tourist development tax; and

(3)Three (3) members who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax.

All members of the council shall be electors of the county. The members of the council shall serve for staggered terms of four (4) years. Members of the council may be reappointed, provided they continue to meet the qualifications of membership, and may be removed by the board of county commissioners for cause. A vacancy on the council not occurring by expiration of terms shall be filled by the board of county commissioners by appointment for the unexpired term.

(b)*Powers and duties.*

(1)The council established by this section shall, from time to time, make recommendations to the board of county commissioners for the effective operation of the special projects or uses of the tourist development tax revenues

Flagler County Code of Ordinances
Chapter 19 – Licenses, Taxation and Miscellaneous Business Regulation
Article III – Tourist Development Taxes

and perform such other duties as may be prescribed by ordinance or resolution of the board of county commissioners. Prior to making recommendations to the board of county commissioners as indicated in this section, the council shall review each proposal for expenditure of funds and determine that such expenditures comply with the tourist development plans of [section 19-48](#)

(2)The council shall continuously review all expenditures of revenue from the tourism development trust fund and shall receive, at least quarterly, expenditure reports from the board of county commissioners. Expenditures which the council believes to be unauthorized by the provisions of this article shall be reported to the board of county commissioners and the state department of revenue. The board of county commissioners, upon receiving notification of expenditures believed to be unauthorized by the council, shall review the council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provisions of F.S. § 125.0104.

(Ord. No. 86-14, § 3, 10-16-86; Ord. No. 00-03, § 1, 6-19-00; Ord. No. 2009-08, § 1, 9-21-09)

Cross reference— Boards, commissions, authorities, etc., § 2-101 et seq.

Sec. 19-50. Levy of additional one percent tourist development tax.

(a)There is hereby levied and imposed an additional one (1) percent tourist development tax throughout Flagler County, Florida, in accordance with Section 125.0104(3)(d), Florida Statutes.

(b)The additional one (1) percent tax authorized by this article shall be used in any manner authorized by Section 125.0104(3)(d), Florida Statutes, for any use not prohibited by any provision of Florida law or the Flagler County Code.

(c)The effective date of the levy and imposition of the one (1) percent TDC tax authorized through this article shall be March 1, 2004. As of March 1, 2004, there will be a total of three (3) percent TDC tax representing one (1) percent from this present article, in addition to the two (2) percent TDC tax authorized by Ordinance 86-14.

(Ord. No. 04-02, §§ 1—3, 1-12-04)

Sec. 19-51. Levy of [second] additional one percent tourist development tax.

(a)There is hereby levied and imposed an additional one (1) percent tourist development tax throughout Flagler County, Florida, in accordance with Section 125.0104(3)(l), Florida Statutes.

(b)The additional one (1) percent tax authorized by this article shall be used solely as authorized by Section 125.0104(3)(l), Florida Statutes. The revenue from this one (1)

Flagler County Code of Ordinances
Chapter 19 – Licenses, Taxation and Miscellaneous Business Regulation
Article III – Tourist Development Taxes

percent shall be allocated to Category B, Promotion and Advertising. Any changes to this allocation shall require a majority vote of the board of county commissioners in accordance with Section 125.0104(3)(l), Florida Statutes.

(c)The effective date of the levy and imposition of the foregoing one (1) percent tourist development tax shall be December 1, 2010. As of December 1, 2010, there will be a total of four (4) percent tourist development tax representing one (1) percent from this section, in addition to the two (2) percent tax authorized by Ordinance 86-14 and the one (1) percent tax authorized by Ordinance 2004-02.

(d)Based on the categories adopted in the tourist development plan and the cumulative revenues to be derived from the four (4) percent tax, the revised percentages for the gross revenue are as follows:

	Percentage
Category A: Capital projects	22.50
Category B: Promotion and advertising	66.25
Category C: Beach restoration and maintenance	11.25

Secs. 19-52--19-70. Reserved.