

Agenda Item Summary

1. ACTION REQUESTED/PURPOSE: Request authorization to advertise for and conduct a Public Hearing on Tuesday, November 8, 2005, at 5:00 p.m., in Chambers to consider an amendment to Lee County Ordinance #03-18, Tourist Development Tax.

2. WHAT ACTION ACCOMPLISHES: Increases the Tourist Development Tax rate from three percent (3%) to five percent (5%), effective January 1, 2006.

3. MANAGEMENT RECOMMENDATION: Approve.

4. Departmental Category: 12 **C12B** **5. Meeting Date:** 10-25-2005

6. Agenda: <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Administrative <input type="checkbox"/> Appeals <input type="checkbox"/> Public <input type="checkbox"/> Walk-On	7. Requirement/Purpose: (specify)		8. Request Initiated: Commissioner _____ Department _____ County Attorney Division _____ General Services By: <u>Andrea R. Fraser</u> Chief Assistant County Attorney
	Statute		
	<input checked="" type="checkbox"/> Ordinance	<u>03-18</u>	
	Admin. Code		
	Other		

9. Background:

The Board of County Commissioners adopted the Local Option Tourist Development Tax Ordinance, which levied, imposed and set a three percent (3%) tourist tax throughout Lee County. Imposition of the tax is based on Florida Statutes, Section 125.0104, the "Local Option Tourist Development Tax".

Visitor and Convention Bureau staff made a presentation to the Tourist Development Council showing comparable counties out-spending Lee County in tourism advertising and beach renourishment. Comparable counties are collecting a higher amount of tourist tax dollars due to a higher local option tourist tax rate. After the presentation, the Tourist Development Council voted to recommend to the Board of County Commissioners to amend the County's "Lee County Tourist Development Ordinance", No. 03-18. Amending the Ordinance would thereby increase the tourist tax rate to five percent (5%).

Adoption of proposed changes are pursuant to Florida Statutes.

ATTACHMENT: Proposed Ordinance

10. Review for Scheduling:

Department Director	Purchasing or Contracts	Human Resources	Other	County Attorney	Budget Services				County Manager/P.W. Director
<i>[Signature]</i>				<i>[Signature]</i>	Analyst <i>[Signature]</i> 10/13/05	Risk/ <i>[Signature]</i> 10/13/05	Grants <i>[Signature]</i> 10/13	Mgr. <i>[Signature]</i> 10/13	<i>[Signature]</i> 10-13-05

11. Commission Action:

- Approved
- Deferred
- Denied
- Other

CO. ATTY.
FORWARDED TO:
[Signature]
10/13/05

RECEIVED BY
COUNTY ADMIN:
10-13-05
2:03
COUNTY ADMIN
FORWARDED TO:
10-13-05
2:10 A.K.

LEE COUNTY ORDINANCE NO. _____

AN ORDINANCE AMENDING LEE COUNTY ORDINANCE NO. 01-16 AS AMENDED BY ORDINANCE NO. 03-18, RELATING TO THE TOURIST DEVELOPMENT TAX; LEVYING AND IMPOSING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX AS AUTHORIZED BY SECTION 125.0104(3)(L), FLORIDA STATUTES; AND LEVYING AND IMPOSING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX AS AUTHORIZED BY SECTION 125.0104(3)(N), FLORIDA STATUTES; AMENDING AND RESTATING THE TOURIST DEVELOPMENT PLAN; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Lee County Board of County Commissioners had previously adopted Ordinance No. 01-16 as amended by Ordinance No. 03-18, relating to the Tourist Development Tax; and

WHEREAS, the Board of County Commissioners of Lee County now desires to amend Lee County Ordinance No. 01-16 as amended by Ordinance No. 03-18 in order to provide for an additional two percent (2%) Tourist Development Tax.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS FOR LEE COUNTY, FLORIDA, that:

SECTION ONE:

This Ordinance amends Lee County Ordinance No. 01-16 and 03-18, as set forth herein. The amendments and revisions set forth in the following sections are hereby

adopted, with strike-through type being the language deleted and underlined text being language added.

SECTION TWO:

Section Three of Lee County Ordinance No. 01-16 as amended by Ordinance No. 03-18, is hereby further amended to read as follows:

SECTION THREE: TAXABLE PRIVILEGES; LEVY; RATE

B. In addition to the three percent (3%) tax rate imposed in Paragraph A., the County hereby levies, imposes, and sets an additional one percent (1%) tax pursuant to Section 125.0104(3)(1), Florida Statutes, on the exercise of privilege described in Paragraph A.

C. In addition to the original three percent (3%) tax rate imposed and the one percent (1%) tax imposed under Paragraph B., the County hereby levies, imposes and sets an additional one percent (1%) tax pursuant to Section 125.0104(3)(n), Florida Statutes, on the exercise of the privilege described in Paragraph A.

B. D. 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, fees and the considerations for the rental or lease.

E. E 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. E The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Lee County Clerk of the Circuit Court at the time and in the manner provided for persons who collect and remit taxes under Section 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 books, 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 Act.

E. G Collections received by the said Clerk less costs of administration of this Ordinance shall be paid and returned, on a monthly basis to Lee County for use by the County in accordance with the provisions of this Ordinance and shall be placed in the County tourist development trust fund in accordance with the Tourist Development Plan in Section Four hereof.

F. H The effective date of the levy and imposition of the additional one percent (1%) of each dollar above the tax rate of two percent (2%) of each dollar, as previously set by Section Three hereof, shall be the first day

of March, 1988. The proceeds of the additional levy shall be used for the purposes set forth in Section Four hereof.

I. The effective date of the levy and imposition of the additional two percent (2%) of each dollar above the tax rate of three percent (3%) of each dollar, as previously set out in Section Three hereof, shall be the first day of January 2006. The proceeds of the additional levy shall be used for the purposes set forth in Section Four hereof.

SECTION THREE: TOURIST DEVELOPMENT PLAN

Section Four, Paragraph A. 1. of Lee County Ordinance No. 01-16 as amended by Ordinance No. 03-18, is hereby further amended to read as follows:

SECTION FOUR: TOURIST DEVELOPMENT PLAN

1. The two percent (2%) Tourist Development Tax was levied throughout Lee County beginning the first day of the month following the referendum. An additional one percent (1%) was levied in March of 1988. The additional two percent (2%) will be levied in January 2006. The Tourist Development Tax for Lee County is to strengthen our local economy and advance tourism by investing the revenue in the following priority:

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

BOB JANES	_____
DOUGLAS ST. CERNY	_____
RAY JUDAH	_____
TAMMY HALL	_____
JOHN E. ALBION	_____

DULY PASSED AND ADOPTED THIS _____ day of _____, 2005.

ATTEST: CHARLIE GREEN
CLERK OF COURTS

BY: _____
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

BY: _____
Chair

APPROVED AS TO FORM:

BY: _____
Office of the County Attorney