

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20051414

1. ACTION REQUESTED/PURPOSE: Conduct a Public Hearing to amend 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:		5:00 PM 2	5. Meeting Date: November 8, 2005	
6. Agenda:	<input type="checkbox"/> Consent	7. Requirement/Purpose: (specify)		8. Request Initiated:
	<input type="checkbox"/> Administrative	<input type="checkbox"/> Statute	Commissioner _____	
	<input type="checkbox"/> Appeals	<input checked="" type="checkbox"/> Ordinance	03-18	Department <u>County Attorney</u>
	<input checked="" type="checkbox"/> Public	<input type="checkbox"/> Admin. Code	_____	Division <u>General Services</u>
	<input type="checkbox"/> Walk-On	<input type="checkbox"/> Other	_____	By: <u>Andrea R. Fraser</u> Chief Assistant County Attorney

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.

ATTACHMENTS: Proposed Ordinance
Notice of Intent
Financial & Administrative Impact Statement

10. Review for Scheduling:

Department Director	Purchasing or Contracts	Human Resources	Other	County Attorney	Budget Services				County Manager/P.W. Director
<i>OK</i>				<i>[Signature]</i> 10/28/05	Analyst	Risk	Grants	Mgr.	<i>[Signature]</i> 10-28-05
					<i>[Signature]</i> 10/28/05	<i>[Signature]</i> 10/28	<i>[Signature]</i> 10/28	<i>[Signature]</i> 10/28/05	

11. Commission Action:

Approved
 Deferred
 Denied
 Other

RECEIVED BY COUNTY ADMIN <i>RK</i>
10/28 12:00 PM
COUNTY ADMIN FORWARDED TO: <i>[Signature]</i>
10/28

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 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

LEE COUNTY
NOTICE OF INTENT TO ENACT A COUNTY ORDINANCE

TO WHOM IT MAY CONCERN:

NOTICE IS HEREBY GIVEN that on **Tuesday, the 8th day of November, 2005,** at 5:00 o'clock p.m., in the County Commissioners' Meeting Room, Old Lee County Courthouse, 2120 Main Street, Fort Myers, Florida, the Board of County Commissioners of Lee County, Florida, will consider the enactment of a County Ordinance pursuant to Article VIII, Section 1, of the Florida Constitution and Chapter 125, Florida Statutes. The title of the proposed County Ordinance is as follows:

(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.

1. Copies of this Notice and the proposed Ordinance are on file in the Minutes Office of the Clerk of Courts of Lee County. The public may inspect or copy the proposed Ordinance during regular business hours at the Office of Public Resources. The Minutes Office and Public Resources are located in the Courthouse Administration Building, 2115 Second Street, Fort Myers, Florida. Public Resources is located on the first floor and the Minutes Office is located on the second floor of the Courthouse Administration Building.

2. Interested parties may appear at the meeting in person or through counsel, and be heard with respect to the adoption of the proposed Ordinance.

3. Anyone wishing to appeal the decision(s) made by the Board with respect to any matter considered at this meeting, will need a record of the proceedings for such appeal, and may need a verbatim record, to include all testimony and evidence upon which the appeal is to be based.

4. The Ordinance will take effect upon its filing with the Office of the Secretary of the Florida Department of State, or as may be otherwise prescribed in the Ordinance.

5. If you have a disability that will require special assistance or accommodations for your attendance at the public hearing, please call the Lee County Division of Public Resources at 335-2269 for information.

PLEASE GOVERN YOURSELF ACCORDINGLY.

The text of this Notice is in conformance with Section 125.66, Florida Statutes (2004), and other relevant sections of Florida law.

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

By: _____
Charlie Green, Ex-Officio Clerk
to the Board of County Commissioners
of Lee County, Florida

APPROVED AS TO FORM:

By: Andrea L. Fraser
Office of the County Attorney

Ad Size: 2 x 5

Publishing Dates: October 31, 2005
November 1, 2005

LEE COUNTY, FLORIDA

FINANCIAL & ADMINISTRATIVE IMPACT STATEMENT

PROPOSED COUNTY ORDINANCE:

NAME OF ORDINANCE: Amend #03-18 Local Option Tourist Development Tax

A. Statement of Purpose

To enable the collection of a higher amount of tourist tax dollars for Lee County tourism efforts. This increased rate would bring Lee County closer to the dollar amount spent by comparable counties.

B. Narrative Summary of Ordinance (Several Sentence Summary)

Amending Ordinance 03-18 would thereby increase the tourist tax rate from three (3%) to five percent (5%), effective January 1, 2006.

C. Principal Division(s) or Department(s) Affected (List)

Visitor and Convention Bureau
Clerk of Courts

**LEE COUNTY, FLORIDA
FINANCIAL & ADMINISTRATIVE IMPACT STATEMENT
PROPOSED COUNTY ORDINANCE:**

TOURISM DEVELOPMENT TAX AMENDMENT

II. Fiscal Impact on County Agencies/County Funds (This section to be completed by OBS).

A. What is estimated Demand? (Develop Indicators) N/A

B. What is estimated Workload? (Develop Indicators) N/A

C. What are estimated costs? N/A

	1st Year \$'s		2nd Year \$'s	
	<u>Existing</u>	<u>New</u>	<u>Existing</u>	<u>New</u>
Personnel	N/A		N/A	
Fringe	N/A		N/A	
Operating	N/A		N/A	
Capital Outlay	N/A		N/A	
Total	N/A		N/A	

D. List the anticipated revenues to cover costs identified in II,C, above. If a fee is to be charged, answer the following:

1. What is the basis (rationale) for the fee? Promote tourism
2. Do the anticipated fees cover the full cost of operation? If not, what percentage of the costs are covered?

E. Give a brief narrative analysis of the information contained in II, A-D, above.

This amendment provides for an additional 2% tourist tax to the 3% tourist tax currently imposed. Approximately \$8 million in additional tourist tax revenue is projected for the first calendar year beginning January 1, 2006 (\$12,348,678 is the budgeted FY05-06 amount based on the current 3% rate). The additional monies will be applied to tourism promotions, stadium operations/maintenance, and beach improvements.