

ORDINANCE 2009- 33

AN ORDINANCE OF ESCAMBIA COUNTY, FLORIDA, CREATING NEW SECTIONS 90-65 THROUGH 90-69 OF THE ESCAMBIA COUNTY CODE OF ORDINANCES; IMPOSING AND LEVYING AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX (THE 5<sup>TH</sup> CENT) IN THE INCORPORATED AND UNINCORPORATED AREAS OF ESCAMBIA COUNTY; PROVIDING FOR THE COLLECTION AND DESIGNATION OF THE ADDITIONAL TAX; ESTABLISHING THE USES OF THE ADDITIONAL TAX AS PROMOTION OF TOURISM IN SUPPORT OF AIR SERVICE IN OR INTO ESCAMBIA COUNTY, FLORIDA; PROVIDING FOR PROCEDURES AND PENALTIES; ESTABLISHING THE TERM OF THE ADDITIONAL TAX AS APRIL 1, 2010 THROUGH MARCH 31, 2013; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes (2008), 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 Escambia County by Escambia County Ordinance 80-16, approved by referendum for the purpose of funding the Escambia County Tourist Development Plan; and,

WHEREAS, the Board of County Commissioners imposed an additional one percent (1%) Tourist Development Tax within Escambia County by Ordinance 87-17, passed by a super-majority vote on October 27, 1987; and,

WHEREAS, Ordinance 89-7 amended and reenacted the third-cent Tourist Development Tax by super-majority vote of the Board of County Commissioners on March 7, 1989; and,

WHEREAS, Ordinance 96-8, as later amended by Ordinances 2000-22, 2002-39 and 2003-11, imposed an additional one percent (1%), the fourth-cent Tourist Development Tax; and,

Verified By: (Mitche)  
Date: 9/21/2009

WHEREAS, Section 125.0104(3)(n)2., Florida Statutes (2008), authorizes the imposition of an additional one percent (1%) Tourist Development Tax (the 5<sup>th</sup> cent) above the current four percent (4%) by a majority plus one vote of the Board of County Commissioners to be used for the promotion and advertisement of Escambia County tourism; and,

WHEREAS, the exclusive use of these proceeds for supporting air service into Escambia County through promotion and advertising of Escambia County tourism and such air service is important to the growth of tourism in Escambia County and serves a vital public purpose.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ESCAMBIA COUNTY, FLORIDA:

**Section 1.** Chapter 90, Sections 90-65 through 90-69 of the Code of Ordinances of Escambia County, Florida is hereby created to read as follows:

**Section 90-65.** Levy and Imposition of Additional One Percent (1%) Tourist Development Tax (5<sup>th</sup> cent).

Pursuant to Section 125.0104(3)(n), Florida Statutes (2008), there is hereby levied, imposed and set for a period of three (3) consecutive years commencing April 1, 2010, 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 (2008), 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. Accordingly, the Tourist Development Tax rate established is hereby increased from four percent (4%) to five percent (5%).

**Section 90-66.**     Affected Area.

This Additional Tax is imposed in all incorporated and unincorporated areas of Escambia County, Florida.

**Section 90-67.**     Collection of Additional Tax.

The Additional Tax shall be collected by the Clerk of the Circuit Court, without priority or distinction, 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 80-16, Ordinance 87-17 as amended by Ordinance 89-7 and Ordinance 96-8 as amended by Ordinances 2000-22, 2002-39 and 2003-11, and this ordinance, is hereby designated as the proceeds of the Additional Tax imposed by this Ordinance.

**Section 90-68.**     Additional Procedures and Penalties.

Except to the extent this Ordinance or Florida Law requires otherwise, the procedures and penalties set forth in sections 90-31 through 90-64 of the Escambia County Code of Ordinances shall apply to this Additional Tax. The use of the additional tax shall only be as set forth in this Ordinance.

**Section 90-69.**     Use of Proceeds of Additional Tax.

The proceeds of the Additional Tax imposed by this Ordinance shall be used exclusively for the purpose of supporting air service in or into Escambia County, Florida through promotion and advertising of Escambia County tourism and such air service in

new, developing and existing markets. The event, activity, service, venue or event so promoted or advertised 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 as provided by section 125.0104(3)(n)2., Florida Statutes.

**Section 2. Severability.**

If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any Court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

**Section 3. Inclusion in the Code.**

It is the intention of the Board of County Commissioners of Escambia County, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Escambia County; and that the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "section", "article", or such other appropriate word or phrase in order to accomplish such intentions.

**Section 4. Effective Date.**

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 day (10) days after enactment, and this ordinance shall take effect in accordance with Section 125.66(2), Florida Statutes; more specifically, this Ordinance shall take effect immediately upon passage and the effective date of the levy and imposition made hereby, and the commencement of collection Additional Tax hereunder, shall be April 1, 2010, and the Additional Tax hereby levied shall expire on March 31, 2013.

DONE AND ENACTED THIS 17th DAY OF September, 2009.

BOARD OF COUNTY COMMISSIONERS  
ESCAMBIA COUNTY, FLORIDA

BY: Marie Young  
Marie Young, Chairman

ATTEST: ERNIE LEE MAGAHA  
Clerk to the Circuit Court

Date Executed

9/17/2009

BY: Lizaboth Carow  
Deputy Clerk



This document approved as to form  
and legal sufficiency

By [Signature]  
Title County Attorney  
Date 9/17/09

Enacted: September 17, 2009

Filed with Department of State: September 23, 2009

Effective: September 17, 2009