

ARTICLE IV.
AMELIA ISLAND TOURIST DEVELOPMENT TAX*

***Editor's note:** Ord. No. 88-31, §§ 1--4, 6--9, adopted Sept. 20, 1988, and approved at referendum Nov. 8, 1988, has been included herein at the discretion of the editor as Art. IV, §§ 30-61--30-68.

Cross references: Amelia Island, Ch. 5.

Sec. 30-61. Tax levied; collection and administration.

(a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two (2) percent for each whole and major fraction of each dollar of the total rental and/or consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, apartment motel, roominghouse, 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. 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 consideration.

(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, fees, and the considerations for 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 tax levied and imposed by this ordinance [article] shall be received, collected, accounted for, remitted, administered, and dispersed in the manner provided in the Act and Chapter 212, Florida Statutes.

(e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax, along with the property parcel number on each tourist development taxed property and the number of rooms sold to the Tax Collector of Nassau County, Florida, at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes.

(Ord. No. 88-31, § 1, 9-20-88; Ord. No. 89-8, § 1, 2-28-89; Ord. No. 2005-50, § 1, 6-27-05)

Sec. 30-61.1. Local collection and administration.

(a) Collection of the tax shall be in the same manner as the tax imposed under Part I of Chapter 212, Florida Statutes.

(b) The clerk of the circuit court shall have the authority to insure that the same duties and privileges imposed by Chapter 212, Florida Statutes, and the rules of the Department of Revenue in the administration of that chapter are adhered to.

- (c) Collections received by the tax collector from the tax, less costs of administration, shall be paid and returned monthly to an account to be designated by the clerk of the circuit court for expenditures pursuant to ordinance 88-31.
- (d) A portion of the tax collected may be retained by the tax collector and the clerk of the circuit court for the costs of administration. Each shall receive one and five tenths (1.5) percent of collections, and the total shall not exceed three (3) percent.
- (e) The provisions for a dealer's credit as required under Part I of Chapter 212, Florida Statutes, shall be provided by the clerk.
- (f) The clerk may promulgate rules and regulations as to collection and enforcement, in addition to those set forth in Chapter 212, Florida Statutes. Said rules and regulations shall be promulgated by the clerk and distributed to all entities which are bound by this ordinance [article].
- (Ord. No. 89-8, §§ 4--8, 2-28-89)
- Editor's note:** Ord. No. 89-8, §§ 4--8, adopted Feb. 28, 1989, amended Ord. No. 88-31, enacted Sept. 20, 1988, by the addition of provisions which have been codified herein at the discretion of the editor as § 30-61.1.

Sec. 30-62. Funding of tourist development plan.

The tax revenues received pursuant to this ordinance [article] shall be used to fund the Amelia Island Tourist Development Plan, which is attached hereto as Exhibit "A", and which is hereby adopted and incorporated into this ordinance [article].

(Ord. No. 88-31, § 2, 9-20-88)

Editor's note: Exhibit "A", pertaining to the Amelia Island Development Plan, referred to in § 30-62 above, has not been set out at length in this Code but is on file and available for inspection in the offices of the county.

Sec. 30-63. Amelia Island Tourist Development Council; duties.

The establishment of the Amelia Island Tourist Development Council by Resolution 88-64 of the board of county commissioners on the 12th day of July, 1988, is hereby ratified and confirmed. In addition to the powers and duties described in Section 125.0104, Florida Statutes, and the aforementioned resolution, the council shall hereafter be responsible for the expenditure of revenue received from the levy and imposition of the tourist development tax. The council shall continuously review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure the expenditures are made consistent with the plan. The council shall report to the board on a regular and periodic basis, but no less often than quarterly, describing all expenditures of revenues from the Amelia Island Tourist Development Trust Fund and how such expenditures have supported the objectives of the plan.

(Ord. No. 88-31, § 3, 9-20-88)

Sec. 30-64. Use of tax revenues.

Notwithstanding anything to the contrary that may be contained in the tourist development [plan] described in section 2 [section 30-62] above, revenues received pursuant to this ordinance [article] shall be used by Nassau County only for the purposes authorized by Section 125.0104, Florida Statutes.

(Ord. No. 88-31, § 4, 9-20-88)

Sec. 30-65. Establishment of tourist development trust fund.

After the ordinance [article] becomes effective and prior to the receipt by Nassau County of tax revenue obtained pursuant to this ordinance [article], the county shall establish an Amelia Island Tourist Development Trust Fund for receipt by the county of the tourist development tax proceeds transmitted from the Department of Revenue to the county as required by Section 125.0104, Florida Statutes.

(Ord. No. 88-31, § 6, 9-20-88)

Sec. 30-66. Failure to collect tax; penalty.

Any person subject to the ordinance [article] who, either by himself or through his agents or employees, fails or refuses to charge and collect the taxes herein provided, shall, in addition to being personally liable for the payment of the tax, be guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084, Florida Statutes.

(Ord. No. 88-31, § 7, 9-20-88)

Sec. 30-67. Unlawful to advertise that tax will be absorbed or refunded.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration, or when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. §§ 775.082, 775.083 or 775.084.

(Ord. No. 88-31, § 8, 9-20-88)

Sec. 30-68. Tax as lien.

The tax hereby levied shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in F.S. 713.67, 713.68 and 713.69.

(Ord. No. 88-31, § 9, 9-20-88)

Secs. 30-69--30-75. Reserved.