

ORDINANCE NO. 17-05

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, AMENDING HOLMES COUNTY ORDINANCE 04-07; RELATING TO THE LEVY AND IMPOSITION OF AN ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX WITHIN HOLMES COUNTY, PURSUANT TO SECTION 125.0104, *FLORIDA STATUTES*; PROVIDING FOR SEVERABILITY; PROVIDING FOR ENFORCMENT; PROVIDING FOR APPLICABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the "Local Option Tourist Development Act" set forth in Section 125.0104, *Florida Statutes*, (hereinafter "statute"), authorizes the Holmes County Board of County Commissioners (hereinafter "Board") to levy and impose a tourist development tax on the exercise, within Holmes County's boundaries, of the privilege of renting, leasing, or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less; and,

**WHEREAS**, pursuant to authority established in the statute, the Board enacted Ordinance 04-07 which levied a two percent (2%) tourist development tax for certain permissible uses as set forth in the statute; and,

**WHEREAS**, Ordinance 04-07 established a Tourist Development Plan (hereinafter "Plan") which sets forth the specific uses and allocation of the revenues of the tourist development tax; and,

**WHEREAS**, the effective date of Ordinance 04-07 was January 1, 2005; and,

**WHEREAS**, the statute authorizes the Board to levy an additional one percent (1%) tourist development tax once the original two percent (2%) levy has been in effect for a minimum of three (3) years; and,

**WHEREAS**, the Board now wishes to exercise the authority granted in the statute to levy an additional one percent (1%) tourist development tax for a total of three percent (3%) tourist development tax within the boundaries of Holmes County; and,

**WHEREAS**, the Board hereby finds and determines that the levy of the additional one percent (1%) in tourist development tax will advance, further and promote Holmes County tourism.

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HOLMES COUNTY, FLORIDA, that:**

**SECTION 1.** The amendments and revisions set forth in the following sections are hereby adopted. All section numbers contained in the following sections are references to Holmes County Ordinance 04-07 and shall be construed as such. Additions are illustrated by underlined words and deletions are illustrated by struck-through type.

**SECTION 2.** Section 2, of Holmes County Ordinance 04-07 is hereby amended to read as follows:

**2. Levy of Tourist Development Tax.** Subject to approval of this ordinance by referendum as set forth in Fla. St. Section 125.0104, the Board of County Commissioners of Holmes County, Florida, hereby levies a ~~two-cent~~ three percent (3%) sales surtax on those transactions described in Fla. St. Section 125.0104 for the purposes expressed herein and in the Plan.

**SECTION 3. REPEAL OF LAWS IN CONFLICT:** All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 4. SAVINGS CLAUSE:** Notwithstanding anything to the contrary, all provisions of Holmes County Ordinance 04-07, as now amended, are specifically preserved and remain in full force and effect.

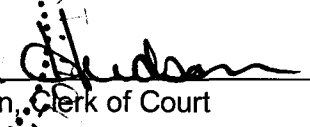
**SECTION 5. SEVERABILITY:** If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

**SECTION 6. ENFORCEMENT/PENALTY:** This Ordinance is enforceable by all means provided by Florida law. Additionally, the Board may choose to enforce this Ordinance by seeking injunctive relief in the Circuit Court of Holmes County. Any violation of any portion of this Ordinance shall be punishable as provided by Florida law.

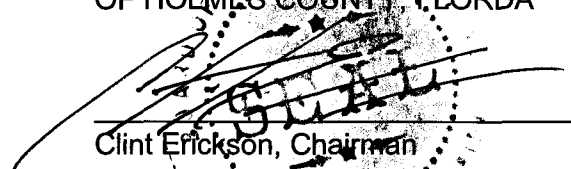
**SECTION 7. CAPTIONS:** The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

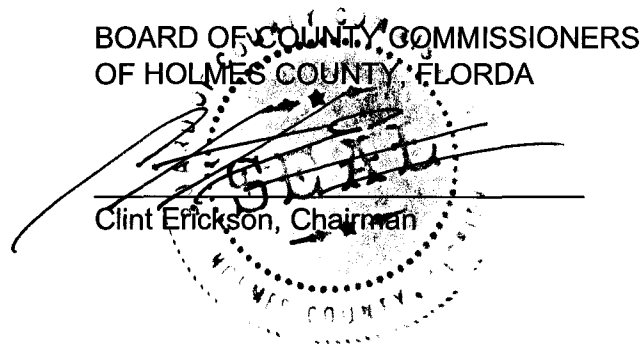
**SECTION 8. EFFECTIVE DATE:** As set forth in Section 125.0104, *Florida Statutes*, the provisions of this Ordinance and any amendments to Holmes County Ordinance 04-07 shall become effective on the 1<sup>st</sup> day of January 2018.

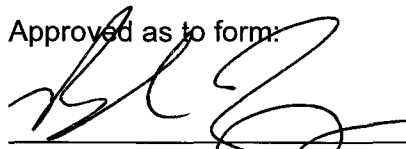
**APPROVED** and **ADOPTED** by an extraordinary majority of the Board of County Commissioners of Holmes County, Florida this 14th day of November, 2017.

ATTEST:  
  
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Kyle Hudson, Clerk of Court



BOARD OF COUNTY COMMISSIONERS  
OF HOLMES COUNTY, FLORIDA  
  
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Clint Erickson, Chairman



Approved as to form:  
  
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Brandon J. Young, County Attorney