



Walton County  
Board of County Commissioners  
**AGENDA ITEM REPORT**

**19-0347**

**Meeting:** Board of County Commissioners - Jun 25 2019  
**Department:** County Attorney's Office  
**Submitted by:** Sidney Noyes  
**Staff Contact:** Sidney Noyes, County Attorney

☐ **Consent Agenda**      ☒ **Regular Agenda**      ☐ **Public Hearing**

**TITLE/REQUESTED ACTION:**

Request to advertise public hearing on ordinance imposing High Impact Tourism Tax

**ATTACHMENTS:**

[Walton County High Tourism Impact Tax Ordinance Clean Draft20190610](#)

[Walton County TDC High Tourism Impact Tax L](#)

**ORDINANCE NO. 19-\_\_**

**AN ORDINANCE OF WALTON COUNTY, FLORIDA, IMPOSING AND LEVYING AN ADDITIONAL ONE PERCENT (1.0%) TOURIST DEVELOPMENT TAX (1 Cent Tax) IN THE EXISTING SOUTH WALTON SUB-COUNTY SPECIAL TAXDISTRICTIN WALTON COUNTY FLORIDA, PROVIDING FOR THE COLLECTION AND DESIGNATION OF THE ADDITIONAL TAX; SPECIFYING THE USE OF THE PROCEEDS OF THE ADDITIONAL TAX; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF WALTON COUNTY; PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECTIMMEDIATELY UPON ADOPTION AND THAT THE EFFECTIVE DATE OF THE LEVY AND IMPOSITION MADE HEREBY, AND THE COMMENCEMENT OF COLLECTION OF THE ADDITIONAL TAX HEREUNDER, SHALL BE **OCTOBER 1, 2019.****

**WHEREAS**, Section 125.0104, Florida Statutes (2018), 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 the south Walton County sub-county special tax district by Walton County Ordinance 86-18 approved in a special referendum held September 30, 1986, for the purpose of promoting and advertising tourism and maintaining the Beaches of Walton County; and

**WHEREAS**, upon the recommendation of the Walton County Tourist Development Council (the "TDC"), an additional one percent (1 %) Tourist Development Tax was imposed within the South Walton sub-county special tax district by Ordinance 98-23, with collection commencing February 1, 1999, for the

**Commented [SN1]:** Clay or Jay, do you know if this was the wish of the BCC? Did the TDC make a recommendation on the effective date?

**Commented [CA2R2]:** The recommendation was to start it at the beginning of the new fiscal year. That comes from the Clerk. The bed tax community preferred a post-summer start date as well.

**Commented [SN3]:** The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance.

exclusive purpose of renourishment, restoration and maintenance of the Beaches in Walton County; and

**WHEREAS**, upon the recommendation of the TDC, an additional one percent (1%) Tourist Development Tax was imposed within the South Walton sub-county special tax district by Walton County Ordinance 2004-05, with collection commencing May 1, 2004, for the purpose of promoting and advertising tourism for the Beaches of Walton County, and for the addition of new products enhancing visitors' experiences at the Beach; and

**WHEREAS**, the Walton County Board of County Commissioners has amended said Ordinances in Ordinances 91-5, 91-9, 91-12, 94-14, 97-38, 00-19, and 02-01 to address collection issues and to adopt prior tourist development plans; and

**WHEREAS**, Section 125.0104(3)(m), Florida Statutes (2018), authorizes the imposition of an additional One Percent (1.0%) Tourist Development Tax above the current four percent (4%) by majority vote plus one of the Board of County Commissioners if Walton County is certified as a High Tourism Impact County; and

**WHEREAS**, on the State of Florida has provided Walton County with certification that it qualifies as a High Tourism Impact County; and

**WHEREAS**, the TDC recommends the imposition and levy of this addition One Cent Tax to support the mission of promoting tourism in the manners authorized by Florida law; and

**WHEREAS**, the Board of County Commissioners agrees with the TDC, and finds and determines that such the levy of the additional One Cent Tax is necessary, appropriate, and in the best interests of the County;

**NOW THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Walton County, Florida:

**Section 1.** Levy And Imposition of Additional One Percent (1.0%) Tourist Development Tax (The 1 Cent Tax High Tourism Impact Tax).

(a) Pursuant to Section 125.0104(3)(m), Florida Statutes (2018), there is hereby levied, imposed and set, commencing October 1, 2019, an additional Tourist Development Tax of One Percent (1.0%) (The 1 Cent High Tourism Impact Tax) 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 (2018), 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 by Ordinance 86-18, Ordinance 98- 23 2004-05, is hereby increased from four percent (4%) to five percent (5%).

(b) The One Cent 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 in accordance with the procedures established by Sections 19-26 and 19-29 of the Code of Walton County, Florida.

(c) This additional tourist development tax shall be in addition to any other tax imposed pursuant to Chapters 125 and 212, Florida Statutes, and in addition to all other taxes, fees, and the considerations for the rental or lease.

## **Section 2. Collection of The One Cent Tax.**

(a) Procedure. The One Cent Tax shall be collected by the Clerk of the Circuit Court in accordance with the procedures and authority established in Sections 19-26 and 19-29 of the Code of Walton County, Florida, without priority or distinction but on a pari passu basis with the other four percent (4%) Tourist Development Tax collected.

(b) Applicability. The One Cent Tax shall be collected within the sub-county special district defined as all of Walton County lying south of the intercoastal waterway.

(c) Effective Date of Collection. The Clerk of the Circuit Court shall commence collecting The One Cent Tax enacted by this Ordinance on October 1, 2019.

### **Section 3. Use of Proceeds of The One Cent Tax.**

(a) The proceeds of The 1 Cent High Tourism Impact Tax imposed by this Ordinance shall be used in accordance with those purposes provided for within §125.0104 Fla. Stat.

### **Section 4. Severability.**

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

### **Section 5. Repeal.**

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

### **Section 6. Force and Effect.**

To the extent that any ordinance affecting the Walton County Tourist Development Tax is not in conflict herewith, then all such ordinances or parts of those ordinances remain in full force and effect, and the provisions of this Ordinance are considered supplemental to them.

### **Section 7. Failure to collect.**

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in F.S. §§ 775.082--775.084. (Ord. No. 98-23, § 4, 12-15-98; Ord. No. 2004-05, § 4, 2-24-04).

### **Section 8. Prohibited Acts.**

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he 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--775.084. (Ord. No. 98-23, § 5, 12-15-98; Ord. No. 2004-05, § 5, 2-24-04).

#### **Section 9. Enforcement; 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--713.69. (Ord. No. 98-23, § 6, 12-15-98; Ord. No. 2004-05, § 6, 2-24-04).

#### **Section 10. Inclusion in Code.**

It is the intention of the Board of County Commissioners of Walton County, Florida, and it is hereby provided that the provisions of this Ordinance shall become and be made a part of the Code of Walton County, Florida; that the word "ordinance" may be changed to "section," "article" or other appropriate designation; and shall be organized in such a manner so that is consistent with Divisions I and II of Article II in Chapter 19 of the Code of Walton County, Florida.

#### **Section 11. Effective Date.**

This Ordinance shall take effect as provided by law; provided, however, that the effective date of the levy and imposition made hereby, and the commencement of collection of The One Cent Tax hereunder, shall be October 1, 2019.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

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BOARD OF COUNTY  
COMMISSIONERS OF WALTON  
COUNTY, FLORIDA

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Reviewed and Approved as to Form and  
Content:

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Office of County Attorney

**From:** Clay Adkinson <Clay@adkinsonlaw.com>  
**Sent:** Wednesday, June 19, 2019 11:38 AM  
**To:** Jay Tusa <Jay@visitsouthwalton.com>; Sidney Noyes <NoySidney@co.walton.fl.us>  
**Cc:** Heather Christman <chrheather@co.walton.fl.us>  
**Subject:** FW: Walton County TDC High Tourism Impact Tax Levy Ordinance Draft

Please see the emails below between Amy Barrow and myself. DOR is good with us moving forward.

Let me know which date we plan to agenda it, and I will share with DOR.

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**From:** Amy Barrow [<mailto:Amy.Barrow@floridarevenue.com>]  
**Sent:** Wednesday, June 19, 2019 11:37 AM  
**To:** Clay Adkinson <[Clay@adkinsonlaw.com](mailto:Clay@adkinsonlaw.com)>  
**Subject:** RE: Walton County TDC High Tourism Impact Tax Levy Ordinance Draft

Great! Thank you for the verification.

Have a great day



**Amy Barrow**  
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Florida Department of Revenue  
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[amy.barrow@floridarevenue.com](mailto:amy.barrow@floridarevenue.com)

[unsecure]

**From:** Clay Adkinson [<mailto:Clay@adkinsonlaw.com>]  
**Sent:** Wednesday, June 19, 2019 12:35 PM



**To:** Amy Barrow <[Amy.Barrow@floridarevenue.com](mailto:Amy.Barrow@floridarevenue.com)>

**Subject:** RE: Walton County TDC High Tourism Impact Tax Levy Ordinance Draft

That is correct – it will be in the same (and only) area where the existing tax is collected.

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**From:** Amy Barrow [<mailto:Amy.Barrow@floridarevenue.com>]

**Sent:** Wednesday, June 19, 2019 11:30 AM

**To:** Clay Adkinson <[Clay@adkinsonlaw.com](mailto:Clay@adkinsonlaw.com)>

**Subject:** RE: Walton County TDC High Tourism Impact Tax Levy Ordinance Draft

Good Afternoon! We have received the copy of the ordinance, the Department has reviewed and the only question is that the ordinance states the additional 1% being effective in the existing South Walton Sub-County Special Tax District. Is this the same zip codes currently being charged Tourist Development tax? The DR-15TDT lists out the zip codes currently charged.

Otherwise, we have no additional comments and would like to know when this will be voted on. Please let me know if you need any additional information. Thanks!



**Amy Barrow**

*Tax Law Specialist*

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[unsecure]

**From:** Clay Adkinson [<mailto:Clay@adkinsonlaw.com>]  
**Sent:** Monday, June 10, 2019 11:36 AM  
**To:** Amy Barrow <[Amy.Barrow@floridarevenue.com](mailto:Amy.Barrow@floridarevenue.com)>  
**Cc:** Sidney Noyes <[NoySidney@co.walton.fl.us](mailto:NoySidney@co.walton.fl.us)>; Jay Tusa <[Jay@visitsouthwalton.com](mailto:Jay@visitsouthwalton.com)>  
**Subject:** Walton County TDC High Tourism Impact Tax Levy Ordinance Draft

Amy,

Please find attached Walton County's draft ordinance for DOR's review.

Let us know any comments or concerns, and if it appears acceptable, that we may proceed with advertisement, public hearing, and adoption.

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