

ORDINANCE NO. 2021-__

AN ORDINANCE AMENDING ORDINANCE NO. 86-06, AS AMENDED AND CHAPTER 20, ARTICLE II OF THE OKALOOSA COUNTY CODE OF ORDINANCES, TO AMEND THE BOUNDARIES OF THE EXISTING TOURIST DEVELOPMENT TAXING DISTRICT TO INCLUDE THE ENTIRE COUNTYWIDE AREA OF OKALOOSA COUNTY; TO SCHEDULE A REFERENDUM OF THE VOTERS WITHIN THE PROPOSED AREA TO BE ADDED; AND IF APPROVED BY THE VOTERS WITHIN THE PROPOSED AREA TO BE ADDED TO LEVY FOUR PERCENT (4%) TOURIST DEVELOPMENT TAX WITHIN THE PROPOSED AREA TO BE ADDED; ESTABLISHING A PLAN FOR TOURIST DEVELOPMENT WITHIN BOTH THE EXISTING DISTRICT AND THE PROPOSED AREA TO BE ADDED; PROVIDING FOR THE USE OF PREVIOUSLY COLLECTED TAXES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR EFFECTIVE DATES OF THIS ORDINANCE.

WHEREAS, the Florida Local Option Tourist Development Act, section 125.0104, Florida Statutes, (the "Act") permits the Board of County Commissioners of Okaloosa County, Florida (the "County" or "Board") to levy a tourist development tax as provided in said statutes; and

WHEREAS, the County previously created a subcounty special district (the "Subdistrict") under the provisions of section 125.0104, Florida Statutes, which was approved by the voters within the boundary of that Subdistrict; and

WHEREAS, pursuant to that approval by the voters and the provisions of Florida law, the County has levied five (5) pennies of available tourist development taxes within the Subdistrict; and

WHEREAS, the expansion of the existing Subdistrict to include all areas within the County would create a single contiguous district for the imposition and collection of tourist development taxes; and

WHEREAS, the expansion of the existing Subdistrict to include all areas within the County would allow the collection of tourist development taxes throughout the County and allow the use of those proceeds to enhance all aspects of tourism and promotion of the County.

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

SECTION 1. SHORT TITLE. This Ordinance shall be known as and may be referred to as the "Countywide Tourist Development Taxing District Ordinance."

SECTION 2. EXISTING TOURIST DEVELOPMENT DISTRICT AND COUNCIL. The Subdistrict created and organized by Ordinance 86-01, as amended, shall continue in force and effect except as expressly amended herein. The existing Tourist Development Council shall continue serving through December 31, 2021.

SECTION 3. COUNTYWIDE TOURIST DEVELOPMENT TAXING DISTRICT. There is hereby established by Okaloosa County, an amended tourist development taxing district ("Countywide Taxing District") which shall consist of the existing Subdistrict and the remaining areas of Okaloosa County (the "Expansion Area"). The Expansion Area is contiguous to the existing Subdistrict and when combined with that Subdistrict shall consist of the following:

All of the real property within the boundaries of Okaloosa County, including all real property within the various municipalities.

SECTION 4. LEVY; IMPOSITION AND COLLECTION OF TOURIST DEVELOPMENT TAXES IN THE EXPANSION AREA.

A. There is hereby levied and imposed a tourist development tax in the Expansion Area at a rate of four percent (4%) of each dollar and major fraction of each dollar of the total consideration charged by every person who rents, leases, or lets 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, condominium, condominium hotel, timeshare resort, residential dwelling or campground for a term of six 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.

B. The four percent (4%) tourist development tax in the Expansion Area is levied and imposed as follows:

1. Two percent (2%) per section 125.0104(3)(c), Florida Statutes;
2. One percent (1%) per section 125.0104(3)(l), Florida Statutes; and then
3. One percent (1%) per section 125.0104(3)(n), Florida Statutes.

It is the intent of the Board that the one percent (1%) per section 125.0104(3)(n), Florida Statutes, shall be deemed imposed after the one percent (1%) per section 125.0104(3)(l), Florida Statutes.

C. There is hereby levied and imposed an additional one percent (1%) of tourist development tax in the Expansion Area pursuant to section 125.0104(3)(d), Florida Statutes, effective March 1, 2025.

D. The tourist development tax will continue to be levied and imposed in the existing Subdistrict at a rate of five percent (5%).

SECTION 5. EXISTING REVENUES. All tourist development taxes earned from the existing Subdistrict prior to March 1, 2022, shall be separately accounted for and shall be used solely within the boundaries of the existing Subdistrict or for the benefit of that area.

SECTION 6. TOURIST DEVELOPMENT PLAN. Tourist development taxes collected in the Countywide Taxing District shall be used exclusively to fund the Tourist Development Plan, as it may be subsequently amended, which is included in Exhibit A. Upon approval of the referendum, the amendments to Chapter 20, Article II of the Okaloosa County Code of Ordinance (“County Code”), attached hereto as Exhibit A, shall become effective and be codified in the County Code.

SECTION 7. REFERENDUM.

A. This Ordinance shall not take effect until approved in a referendum election by a majority of electors voting in the Expansion Area only.

B. The Board shall place on the ballot of the special mail-in election to be held in Okaloosa County, Florida on the 5th day of October, 2021, or such subsequent date as the County may resolve.

C. The summary of the question to be placed on the ballot of the referendum shall read substantially as follows:

Expansion of Existing Tourist Development Tax District.

Shall the area subject to the Okaloosa County Tourist Development Tax be expanded to include all of the areas of Okaloosa County, including the municipalities, and with the funds to be collected through the tax on short term rental of lodgings or accommodations to be used as set forth in the adopted Okaloosa County Tourist Development Plan.

_____ YES
_____ NO

SECTION 8. SEVERABILITY. It is declared to be the intent of the County that, if any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, then such determination shall not affect the validity of the remaining sections.

SECTION 9. EFFECTIVE DATES. This ordinance shall take effect as provided by law. If a majority of the electors of the Expansion Area voting in the referendum approve the imposition of tourist development taxes in the Expansion Area, then this Ordinance shall be deemed to be in effect, and the levy and collection of the Tourist Tax shall begin on March 1, 2022, with the exception of the one percent Tourist Tax under Section 4.C. above which shall be begin on March 1, 2025. Should no referendum be held before December 1, 2021 or should the

ballot question not be approved by the voters, then this ordinance shall become null and void.

DULY ADOPTED by the Board of County Commissioners this ____ day of September, 2021.

BOARD OF COUNTY COMMISSIONERS
OF OKALOOSA COUNTY, FLORIDA

ATTEST:

BY: _____
Carolyn N. Ketchel, Chairman

J. D. Peacock, II, Clerk of the Court

APPROVED AS TO FORM:

Lynn M. Hoshihara, County Attorney

EXHIBIT A
TOURIST DEVELOPMENT PLAN