



FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

August 19, 2014

Honorable Don Barbee Jr.  
Clerk of the Circuit Court  
Hernando County  
Room 131, 20 North Main Street  
Brooksville, Florida 34601-2800

Attention: Ms. Amy Stephens, Administrative Services

Dear Mr. Barbee:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2014-17, which was filed in this office on August 19, 2014.

Sincerely,

Liz Cloud  
Program Administrator

LC/elr

## Amy Stephens

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**From:** Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>  
**Sent:** Tuesday, August 19, 2014 1:15 PM  
**To:** Amy Stephens  
**Cc:** County Ordinances  
**Attachments:** Hernando20140812\_Ordinance2014\_17\_Ack.pdf

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1 pursuant to Fla. Stat. § 125.0104 for a total tax rate of five (5) percent; and

2 WHEREAS, the Board of County Commissioners desires to amend the Hernando County  
3 Code to levy, impose and set the two additional one percent (1%) tourist development taxes in order  
4 to increase the marketing budget of the Hernando County Office of Tourist Development to promote  
5 and advertise tourism; and,

6 WHEREAS, the Board of County Commissioners wishes to simplify its current Tourist  
7 Development Tax Ordinance to merge the provisions of § 27-31.1 into § 27-31; and,

8 WHEREAS, the current tourist development tax levied, imposed and set under Fla. Stat. §  
9 125.0104 has been in place for more than three (3) years;

10 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY  
11 COMMISSIONERS OF HERNANDO COUNTY:

12 **Section 1. Incorporation of Recitals.**

13 The foregoing recitals constitute essential findings of fact by the Board of County  
14 Commissioners and accordingly are hereby fully incorporated into this Ordinance by reference.

15 **Section 2. Amendment and Revision of Hernando County Code Section 27-31.**

16 Section 27-31 of the Hernando County Code is hereby amended to read as follows:

17 Levied and imposed.

- 18 (a) There is hereby levied and imposed and set a tourist development tax  
19 throughout Hernando County, Florida, at the rate of two (2) percent of each  
20 whole and major fraction of each dollar of the total rental and consideration

1 charged every person who rents, leases or lets for consideration any living  
2 quarters or accommodations in any hotel, apartment hotel, motel, resort  
3 motel, apartment, apartment motel, rooming house, mobile home park,  
4 recreational vehicle park, or condominium for a term of six (6) months or  
5 less. When receipt of consideration is by way of property other than money,  
6 the tax shall be levied and imposed on the fair market value of such  
7 nonmonetary considerations.

8 (b) Pursuant to Fla. Stat. §125.0104(3)(d), there is hereby levied, imposed, and  
9 set an additional one (1) percent [3<sup>rd</sup> Cent] of each dollar above the tax rate  
10 set under subsection (a) of this section throughout Hernando County.

11 (c) Pursuant to F.S. §125.0104(3)(l), there is hereby levied, imposed and set an  
12 additional one (1) percent [4th Cent] of each dollar above the tax rate set  
13 under subsection (a) of this section throughout Hernando County. Said fourth  
14 cent shall be levied and used in order to promote and advertise tourism in the  
15 State of Florida and nationally and internationally in a manner consistent with  
16 Fla. Stat. § 125.0104(3)(l). The one percent (1%) tax imposed pursuant to  
17 this subsection shall not be subject to, and is exempt from, the requirements  
18 of Hernando County Code § 27-32.

19 (d) Pursuant to Fla. Stat. § 125.0104(3)(n), there is hereby levied, imposed and  
20 set an additional one (1) percent [5<sup>th</sup> Cent] of each dollar above the tax rate

1 set under subsection (a) of this section throughout Hernando County. Said  
2 fifth cent shall be levied and used in order to promote and advertise tourism  
3 in the State of Florida and nationally and internationally in a manner  
4 consistent with Fla. Stat. § 125.0104(3)(n). The one percent (1%) tax  
5 imposed pursuant to this subsection shall not be subject to, and is exempt  
6 from, the requirements of Hernando County Code § 27-32.

7 ~~(b)~~(c) The tourist development tax shall be in addition to any other tax imposed  
8 pursuant to Chapter 212, Florida Statutes, as amended, and in addition to all  
9 other taxes, fees, and the considerations for the rental or lease.

10 ~~(e)~~(f) The tourist development tax shall be charged by the person receiving the  
11 consideration for the lease or rental, and it shall be collected by such person  
12 from the lessee, tenant, or customer at the time of payment of the  
13 consideration for such lease or rental.

14 ~~(d)~~(g) The person receiving the consideration for such rental or lease shall receive,  
15 account for, and remit the tax to the county tax collector at the time and in the  
16 manner provided for by future amendment to this article.

17 **Section 3. Deletion of Hernando County Code § 27-31.1.**

18 As the provisions of Hernando County Code § 27-31.1 have now been incorporated into §  
19 27-31, Hernando County Code § 27-31.1 is hereby deleted.

1           **Section 4.     Severability.**

2           It is declared to be the intent of the Board of County Commissioners that if any section,  
3 subsection, clause, sentence, phrase, or provision of this ordinance is for any reason held  
4 unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining  
5 portions of this ordinance.

6           **Section 5.     Inclusion in the Code.**

7           It is the intention of the Board of County Commissioners of Hernando County, Florida, and  
8 it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the  
9 Code of Ordinances of Hernando County, Florida. To this end, the section of this Ordinance may be  
10 renumbered or re-lettered to accomplish such intention, and that the word "ordinance" may be  
11 changed to "section, "article," or other appropriate designation.

12           **Section 6.     Conflicting Provisions Repealed.**

13           All ordinances or parts of ordinances in conflict with the provisions of this ordinance are  
14 hereby repealed.

15           **Section 7.     Provision of Certified Copy by Clerk to Department of Revenue.**

16           A certified copy of this Ordinance shall be furnished by the Clerk of the Court to the  
17 Department of Revenue within ten (10) days after approval of such ordinance.

18           **Section 8.     Effective Date.**

19           This ordinance shall take effect immediately upon receipt of official acknowledgment from  
20 the office of the Secretary of State of Florida that this ordinance has been filed with said office. The

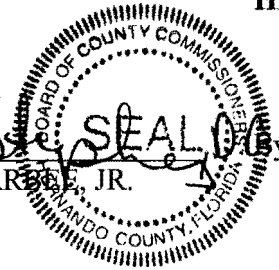
1 levy and imposition of the additional taxes authorized by this Ordinance shall take effect on the first  
2 day of the second month following the enactment of this Ordinance by the Hernando County Board  
3 of County Commissioners.

4 **BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF**  
5 **HERNANDO COUNTY** in Regular Session this 12<sup>th</sup> day of August 2014.

6 **BOARD OF COUNTY COMMISSIONERS**  
7 **HERNANDO COUNTY, FLORIDA**

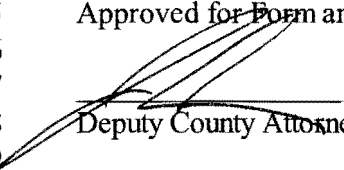
8  
9  
10  
11 Attest:

12   
13 DONALD C. BARBER, JR.  
14 Clerk



15   
16 WAYNE DUKES  
17 Chairman

18 Approved for Form and Legal Sufficiency

19   
Deputy County Attorney