

ORDINANCE NO. 23-14

AN ORDINANCE OF WALTON COUNTY, FLORIDA, IMPOSING AND LEVYING ADDITIONAL TOURIST DEVELOPMENT TAX IN THE EXISTING NORTH WALTON SUB-COUNTY SPECIAL TAX DISTRICT IN 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 EFFECT IMMEDIATELY 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 JUNE 26, 2023.

WHEREAS, Section 125.0104, Florida Statutes (2022), 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 north Walton County sub-county special tax district by Walton County Ordinance 21-01 approved in a referendum held during the 2020 general election, for the purposes of promoting and advertising tourism and all statutorily authorized purposes in the area of Walton County lying north of the Choctawhatchee Bay, and;

WHEREAS, Walton County has previously levied and imposed a total of five percent (5%) Tourist Development Tax in the sub-county special taxing district lying south of the Choctawhatchee Bay, and that levy and imposition remains in full force and effect at this time, and;

WHEREAS, upon due consideration by the Walton County Board of County Commissioners and the Walton County Tourist Development Council, desire to increase the tax imposed in the North Walton area to levy an addition One Cent of Tourist Development Tax in the North Walton area; and

WHEREAS, Section 125.0104(3)(1) authorizes a levy of an additional One Percent (1.0%) Tourist Development Tax by a majority vote of the Board of County Commissioners, and that this levy and imposition presently exists within the South Walton sub-county district, and;

WHEREAS, the imposition and levy of the additional One Cent Tax stated above is needed to support the mission of promoting tourism in the manners authorized by Florida law; and

WHEREAS, the Board of County Commissioners and the Tourist Development Council finds and determines that such the levy of the additional One Cent Tax, creating a total levy of Three Cents of Tourist Development Tax (a three percent (3%) total levy, referred to herein collectively as “the Tax”) in the North Walton sub-county district 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 pursuant to Section 125.0104(3)(l) Fla. Stat. (2022).

(a) Pursuant to Section 125.0104(3)(l), Florida Statutes (2022), there is hereby levied, imposed and set, commencing June 26, 2023, an additional Tourist Development Tax of One Percent (1.0%) 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, 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.

(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 and in the Code of Walton County, Florida, as may be amended from time to time.

(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.

(d) This levy and imposition is consistent with the already imposed tax pursuant to Section 125.0104(3)(l) Fla. Stat. in the South Walton sub-county district.

(e) Should the specific tax levied in this Section now, or in the future, be determined to be unable to be levied and imposed, by any operation of law or amendment thereto, this provision shall be deemed fully severable from the remaining provisions and levies and impositions made in other sections of this Ordinance, and in such an instance shall be deemed stricken as to this levy alone, leaving all other levies in either sub-county district valid and in full effect.

Section 2. Collection of The Tax.

(a) Procedure. Each of the One Cent Taxes, together with the already levied Two-Cent Tax, in the North Walton sub-county district (collectively herein “the Tax”) shall be collected by the Clerk of the Circuit Court in accordance with the procedures and authority established by and in the Code of Walton County, Florida, without priority or distinction, but on a pari passu basis with all other Tourist Development Tax collected.

(b) Applicability. The Tax shall be collected within the sub-county special district defined as all of Walton County lying north 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 June 26, 2023.

Section 3. Use of Proceeds of The Tax.

The proceeds of The Tax, both collectively and individually, 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.

This provision of severability is in addition to the provisions providing for severability within each Sections 1 through 4, and shall operate to reiterate those provisions in full as though restated herein.

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 and by Florida law.

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 and by Florida law.

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 and by Florida law.

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 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 Tax hereunder, shall be June 26, 2023.

Passed and duly adopted in regular session by the Board of County Commissioners of Walton County, Florida, this 26th day of June, 2023.

BOARD OF COUNTY COMMISSIONERS
OF WALTON COUNTY, FLORIDA

Attest:

Alex Alford
for Alex Alford, Clerk of the Circuit Court
And County Comptroller



Daniel Glidewell
Daniel "Danny" Glidewell, Chairman