

PROPOSED

ORDINANCE NO. 2017-

1 AN ORDINANCE OF THE BOARD OF COUNTY
2 COMMISSIONERS OF BROWARD COUNTY, FLORIDA,
3 PERTAINING TO TAXATION; AMENDING SECTION 31½-
4 16 OF THE BROWARD COUNTY CODE OF ORDINANCES
5 ("CODE") BY LEVYING AN ADDITIONAL ONE PERCENT
6 (1%) TOURIST DEVELOPMENT TAX AS A HIGH
7 TOURISM IMPACT COUNTY; PROVIDING FOR A
8 CERTIFIED COPY TO BE SENT TO THE FLORIDA
9 DEPARTMENT OF REVENUE; AND PROVIDING FOR
10 SEVERABILITY, INCLUSION IN THE CODE, AND AN
11 EFFECTIVE DATE.

(Sponsored by the Board of County Commissioners)

10 WHEREAS, Section 125.0104, Florida Statutes, commonly referred to as the
11 "Local Option Tourist Development Act," authorizes county governments to levy various
12 tourist development taxes on statutorily defined transient rentals; and

13 WHEREAS, in 1980, the Board of County Commissioners ("Board") levied a two
14 percent (2%) tourist development tax; and

15 WHEREAS, in 1987, the Board levied an additional one percent (1%) tourist
16 development tax; and

17 WHEREAS, in 1996, the Board levied additional tourist development taxes in the
18 combined amount of an additional two percent (2%); and

19 WHEREAS, Section 125.0104(3)(m), Florida Statutes, authorizes a county that
20 receives certification from the Florida Department of Revenue ("DOR") that its sales
21 subject to tourist development tax exceeded \$600 million during the previous calendar
22 year ("High Tourism Impact County") to levy an additional one percent (1%) tax
23 following an extraordinary vote of the governing board of the county; and
24

1 WHEREAS, in a letter dated July 7, 2017, a copy of which is attached hereto as
2 Exhibit "A" and incorporated herein, DOR has certified that Broward County meets the
3 requirements to be deemed a High Tourism Impact County; and

4 WHEREAS, the Board has determined that it is desirable to levy an additional
5 tourist development tax in order to provide additional revenue to fund the uses
6 authorized in Section 125.0104(5), Florida Statutes,
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8 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
9 BROWARD COUNTY, FLORIDA:
10

11 Section 1. Chapter 31½-16 of the Broward County Code of Ordinances is
12 hereby amended to read as follows:

13 **Sec. 31½-16. Levied.**

14 (1) There is hereby levied and imposed a tourist development tax throughout
15 Broward County, Florida, at a rate of two percent (2%) of each whole and major fraction
16 of each dollar of the total rental charged every person who rents, leases, or lets for
17 consideration any living quarters or accommodations in any hotel, apartment hotel,
18 motel, resort motel, apartment, apartment motel, rooming house, mobile home park,
19 recreation vehicle park, ~~tourist or trailer camp, or condominium, or time share resort~~ for
20 a term of six (6) months or less ~~is exercising a privilege which is subject to taxation~~
21 ~~under this section~~, unless such living quarters or accommodations are exempt
22 according to the provisions of Chapter 212, ~~F.S~~ Florida Statutes. When receipt of
23 consideration is by way of property other than money, the tax shall be levied and
24 imposed on a fair market value of such nonmonetary considerations.

1 ...
2 (5) In addition to the two percent (2%) tax imposed under paragraph (1), the
3 one percent (1%) tax imposed under paragraph (2), the one percent (1%) tax imposed
4 under paragraph (3), and the one percent (1%) tax imposed under paragraph (4), the
5 Board hereby levies, imposes, and sets an additional one percent (1%) tax pursuant to
6 Section 125.0104(3)(m), Florida Statutes, on the exercise of the privilege described
7 therein. This additional one percent (1%) tax shall be used for any of the authorized
8 uses permitted by Section 125.0104(5), Florida Statutes, and shall not be subject to,
9 and is exempt from, the requirements of Section 31½-17 of the Broward County Code.

10 Section 2. Existing paragraphs (5) through (20) of Section 31½-16 shall be
11 renumbered to reflect the addition of the new paragraph (5).

12 Section 3. CERTIFIED COPY OF THE ORDINANCE.

13 A certified copy of this Ordinance shall be furnished to the Florida Department of
14 Revenue within ten (10) days after approval of this Ordinance.

15 Section 4. SEVERABILITY.

16 If any portion of this Ordinance is determined by any Court to be invalid, the
17 invalid portion shall be stricken, and such striking shall not affect the validity of the
18 remainder of this Ordinance. If any Court determines that this Ordinance, or any portion
19 hereof, cannot be legally applied to any individual(s), group(s), entity(ies), property(ies),
20 or circumstance(s), such determination shall not affect the applicability hereof to any
21 other individual, group, entity, property, or circumstance.

22 Section 5. INCLUSION IN CODE.

23 It is the intention of the Board of County Commissioners that the provisions of
24 this Ordinance shall become and be made a part of the Broward County Code; and that

1 the sections of this Ordinance may be renumbered or relettered and the word
2 "ordinance" may be changed to "section," "article," or such other appropriate word or
3 phrase in order to accomplish such intentions.

4 Section 6. EFFECTIVE DATE.

5 This Ordinance shall become effective as provided by law. The effective date of
6 the levy shall be January 1, 2018.

7
8 ENACTED

9 FILED WITH THE DEPARTMENT OF STATE

10 EFFECTIVE

PROPOSED

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14 Approved as to form and legal sufficiency:
15 Andrew J. Meyers, County Attorney

16
17 By /s/ Sharon V. Thorsen 10/11/17
18 Sharon V. Thorsen (date)
19 Senior Assistant County Attorney

20
21
22 SVT/dmv
23 10/11/17
24 HighTourismCountyOrd.doc
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