

MONROE COUNTY TOURIST DEVELOPMENT COUNCIL'S

**OPERATIONS
MANUAL**

SECTION VII-B

**Monroe County Ordinances
Relating to TDC**

ORDINANCE NO. 020 - 1993

AN ORDINANCE AMENDING THE TOURIST DEVELOPMENT PLAN, SECTION 2-300(B)(4), MONROE COUNTY CODE DELETING THE RESTRICTION ON 35% OF THE FIRST TWO CENTS THAT FUNDS BE DISTRIBUTED BY DISTRICT PERCENTAGE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES INCONSISTENT HEREWITH; PROVIDING FOR INCORPORATION INTO THE MONROE COUNTY CODE; AND PROVIDING AN EFFECTIVE DATE

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, that:

Section 1. Section 2-300(B)(4) of the Monroe County Code is hereby amended to read as follows: (4) The remaining thirty-five (35) percent of the first two cents (\$0.02) net revenue constitute the events budget, including public relations fees and expenses and mail fulfillment consumer expenses.

Section 2. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 3. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 4. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the County of Monroe, Florida, as an amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 5. This ordinance shall take effect immediately upon receipt of official notice from the Office of the Secretary of State of the State of Florida that this ordinance has been filed with said Office.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 16th day of August , A.D., 1994.

Mayor London	yes
Mayor Pro Tem Cheal	yes
Commissioner Freeman	yes
Commissioner Harvey	yes
Commissioner Reich	yes

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

by Jack London
Mayor/Chairman

ADOPTED: 07/06/93

ORDINANCE NO. 003-1993

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA AMENDING MONROE COUNTY CODE SECTION 2-299(D) AND (E) AND SECTION 2-300 (B)(7), DELETING LANGUAGE WHICH APPEARS TO CONFER UPON TOURIST DEVELOPMENT COUNCIL AUTHORITY TO EMPLOY AND CONTRACT FOR ADMINISTRATIVE SERVICES, AND DELETING RESTRICTION UPON THIRD CENT EXPENDITURES ONLY UPON RECOMMENDATION OF DISTRICT ADVISORY BOARD; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES INCONSISTENT HEREWITH; PROVIDING FOR INCORPORATION INTO THE MONROE COUNTY CODE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, that the Monroe County Tourist Development Plan, codified in the Monroe County Code, is hereby amended as follows:

Section 1. Section 2-299(D) of the Monroe County Code is hereby amended as follows:

(D) There is hereby created an executive office for the tourist development council. The governing board of Monroe County shall employ by contract, or establish a County Department and employ, an executive director AND such other personnel as may be required to operate the executive office. Any contract for employment entered into by and between the executive director or other personnel authorized by this article shall provide that such director and personnel will be responsible and answerable directly to the tourist development council and indirectly to the Board of County Commissioners. If contracted, such persons shall serve at the pleasure of and be subject to removal by the governing board of the County. The tourist development council may make recommendations concerning the contracts. The executive director shall carry out the policies and programs established by the council and shall be in charge of the day-to-day operations of those policies and programs. The executive director and the staff of the executive office of the tourist development council shall be compensated and the costs and expense of the operation of the executive office shall be paid from the proceeds of the tourist development tax prior to any other use or distribution thereof. In the furtherance of the provision of this section, the amount to be expended shall not exceed seven (7) percent of the annual two-cent budget and three (3) percent of the annual third-cent budget.

Section 2. Section 2-299(E) of the Monroe County Code is hereby amended as follows:

(E) For the purpose of rendering the services through the executive office created by subsection (D), such executive director, as is provided for therein, shall be either an individual or a corporation, which shall furnish the services required by the tourist development council for the executive office thereof. Any such contract entered into for the executive director to operate such executive office shall be executed by the governing board of Monroe County, Florida. The tourist development council shall make recommendations concerning contracts and/or employment for the executive director and personnel but shall have not final authority to require implementation of its recommendation.

Section 3. Section 2-300(B)(7) of the Monroe County code is hereby amended as follows:

(7) Upon the recommendation of the advisory board for the district, the remaining balance of the third-cent net revenue shall be expended for the district from which it is generated for the purposes authorized in subsection (A)(2) of this section, but the Advisory board shall have no final authority to require implementation of this recommendation.

Section 4. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 5. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 6. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the County of Monroe, Florida, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 7. This ordinance shall take effect immediately upon receipt of official notice from the Office of the Secretary of State of Florida that this Ordinance has been filed with said Office.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 9th day of February, A.D., 1993.

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA
By Jack London
MAYOR/CHAIRMAN

ADOPTED: 2-9-93

FILED WITH SECRETARY OF STATE: _____

EFFECTIVE DATE: 2-25-93

ORDINANCE NO. 015-1988

AN ORDINANCE OF MONROE COUNTY, FLORIDA, AMENDING ARTICLE VIII, MONROE COUNTY CODE, ENTITLED "TOURIST DEVELOPMENT TAX"; PROVIDING FOR THE LEVY OF A TOURIST DEVELOPMENT TAX; PROVIDING FOR THE COLLECTION OF SAID TAX; ESTABLISHING THE MONROE COUNTY TOURIST DEVELOPMENT COUNCIL; ESTABLISHING PENALTIES AND LIENS; PROVIDING FOR THE REPEAL OF THE TOURIST DEVELOPMENT TAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES OR PARTS IN CONFLICT WITH THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, Pursuant to Section 125.0104, Florida Statutes, the Board of County Commissioners of Monroe County, Florida through numerous ordinances created Article VIII, Monroe County Code, levying a tourist development tax and providing for the management and expenditure of said tax revenues, and

WHEREAS, many of the one time mandates found in Article VIII have been met and numerous sections of Article VIII are outdated and no longer have any affect, and

WHEREAS, it is desirous to formulate a new tourist development ordinance.
BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, as follows:

Section 1. Article VIII, Sections 2-297 through Section 2-302 are hereby amended to read as follows:

ARTICLE VIII. TOURIST DEVELOPMENT TAX

Section 2-297 Levy of tourist development tax.

(A) There shall be levied throughout the incorporated and unincorporated areas of Monroe County, Florida, a tourist development tax at a rate of three (3) percent of each whole and major fraction of each dollar of the total rental charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, 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 shall be levied on the fair market value of such nonmonetary consideration.

(B) The tourist development tax shall be in addition to any other tax levied pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees and the considerations for rental or lease.

(C) The tourist development 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.

Section 2-298. Collection.

(A) The person receiving the consideration for such rental or lease shall receive, account for and remit the tax to the State of Florida Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes. The same duties and privileges imposed by Chapter 212, Florida Statutes, upon dealers in tangible property respecting the remission and collection of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter shall apply to and be binding upon all persons who are subject to the provision of this article; provided, however, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the person received the consideration for such rental or lease for the preceding quarter did not exceed twenty-five dollars (\$25.00).

(B) Pursuant to Section 125.0104, Florida Statutes, the department of revenue shall keep records showing the amount of taxes collected. These records shall be open to the public during the regular office hours of the department of revenue as provided in Section 213.072, Florida Statutes.

(C) Collections received by the department of revenue from the tax, less costs of administration of this article, shall be paid and returned, on a monthly basis, to the county clerk of the governing board of Monroe County, Florida, for use by the county in accordance with the provision of this article and shall be placed in the "Monroe County Tourist Development Trust Fund."

(D) The said department of revenue, under the applicable rules of the career service commission, is authorized to employ persons and incur other expenses as appropriated by the legislature of the State of Florida to administer this article.

(E) The department of revenue may promulgate such rules and may prescribe and publish such forms as may be necessary to effectuate the purposes of this article.

Section 2-299. Monroe County Tourist Development Council.

(A) Pursuant to Florida Statutes, Section 125.0104(4)(c), the governing board of Monroe County appointed an advisory council known as the Monroe County Tourist Development Council by Resolution No. 198-1981, on June 16, 1981.

(B)(1) The Monroe County Tourist Development Council, following the expiration of terms of its members heretofore established and appointed, shall be composed of nine (9) members. Eight members of the Board shall be appointed by the governing board of Monroe County based on a percentage of the funds collected throughout the five tax collection districts, as set forth in Ordinance No. 8-1985. Each tax collection district shall have no less than one representative, who is a resident of the district, on the council. The ninth member of the council shall be the chairman of the governing board as designated by the chairman. Two members of the council shall be elected municipal officials, one of whom shall be from the most populous municipality in the County. Three members of the council shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax, one of whom shall be engaged in the accommodations industry within the City of Key West. Three members of the council shall be persons who are involved in the tourist industry and who

have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County or subject to the tax. All members of the council shall be electors of the County. The governing board of the County shall allow the council to elect a chairman. The chairman shall be elected annually and may be re-elected.

(2) The members of the council shall serve for staggered terms of four (4) years. The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The changes in the composition of the membership of the tourist development council mandated by this article shall not cause the interruption of the current term of any person who is a member of the council on the effective date of this article.

(3) All district vacancies occurring on the tourist development council shall be filled by a district resident who is also qualified under the terms of Florida Statutes, Section 125.0104(4)(e). In addition to the vacancies described in section 2-299(B4), a seat shall also be considered vacant when a member moves out of the district which he or she represents.

(4) Any member of the tourist development council other than the chairman who absents himself from any three (3) consecutive regular meetings of said tourist development council, expressed by action of record in its official minutes, or who is absent from a total of four (4) regular meetings of said council in any fiscal year without having been excused from such attendance by consent of the council expressed by action of record in its official minutes, shall thereby automatically forfeit his position and office as a member of the tourist development council; and the name of such person shall be automatically removed from the membership of said council immediately after the adjournment of any such third consecutive meeting or any such fourth meeting in any fiscal year, as the case may be, at which such member has not appeared. The council shall thereupon promptly notify the member so removed, and the governing board of Monroe County shall thereupon appoint a new member to serve the remainder of the unexpired term of the member so removed.

(C) The council shall continuously review expenditures of revenues from the tourist development trust fund and shall submit, at least quarterly, expenditure reports to the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the Department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section.

(D) There is hereby created an executive office for the tourist development council. The governing board of the county shall employ by contract, or establish a county department and employ, an executive director and such other personnel as may be required to operate the executive office. Any contract for employment entered into by and between the executive director or other personnel authorized by this article shall provide that such director and personnel will be responsible and answerable directly to the tourist development council and indirectly to the board of county commissioners. If contracted, such persons shall serve at the pleasure of and be subject to removal by the governing board of the county. The tourist development council may make recommendations concerning the contracts. The executive director shall carry out the policies and programs established by the council and shall be in

charge of the day-to-day operations of those policies and programs. The executive director and the staff of the executive office shall be paid from the proceeds of the tourist development tax prior to any other use or distribution thereof. In the furtherance of the provision of this section, the amount to be expended shall not exceed seven (7) percent of the annual two cent budget and three (3) percent of the annual third-cent budget.

(E) For the purpose of rendering the services through the executive office created by subsection (D), such executive director, as is provided for therein, shall be either an individual or a corporation, which shall furnish the services required by the tourist development council for the executive office, thereof. Any such contract entered into for the executive director to operate such executive office shall be recommended by the tourist development council and approve by the governing board of Monroe County, Florida.

(F) Advisory Committees may be created by the various Chambers of Commerce throughout Monroe County to make recommendations to the Tourist Development Council concerning the expenditure of the tax funds herein collected in their respective voting district.

(G) The geographical boundaries of the tax collection districts referred to in subsection (B)(1) and else where throughout this Article shall be:

- 1) District I - shall encompass the city limits of Key West;
 - 2) District II - from the city limits of Key West to the west end of the Seven Mile Bridge;
 - 3) District III - from the West end of the Seven Mile Bridge to the Long Key Bridge;
 - 4) District IV - between the Long Key Bridge and mile marker 90.939 BOCC 5/16/06
 - 5) District V - from mile marker 90.940 to the Dade/Monroe County line and any mainland portions of Monroe County BOCC 5/16/06
- Section 2-300. Tourist Development Plan.

(A) Authorized uses of revenue

(1) The first two cents (\$0.02) of the three-cent tax shall be spent:

(a) To promote and advertise Monroe County tourism within domestic and international markets;

(b) To promote county festivals, tournaments, races and other tourist related activities;

(c) To promote tourist-oriented cultural events such as visual and performing arts, including but not limited to theater, concerts, recitals, opera, dance, and art exhibitions.

(2) The third cent of the three cent tax shall be expended as follows:

(a) To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, or museums within the boundaries of the county or subcounty special taxing district in which the tax is levied. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities.

(b) To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

(c) To finance beach improvement, maintenance, renourishment, restoration, and erosion control.

(d) To finance fishing piers.

(e) To advertise and promote the district and/or the county within domestic and international markets.

(f) To promote county festivals, tournaments races and other tourist related activities.

(g) To promote county tourist-oriented cultural events such as visual and performing arts, including but not limited to theater, concerts, recitals, opera, dance, and art exhibition.

(B) *Percent Allocations*

(1) 5% (five percent) of the first two cents (\$0.02) gross revenue shall be held outside of the receipts division of the budget as per Florida Statue 129.01.

(2) Up to 7% (seven percent) of the first two cents (\$0.02) net revenue of the resort tax two- penny program prior to distribution is to be used for the Administrative Contract, Board Members Travel, Administrative Computer Programming, Dues and Subscriptions, Statistics, Administrative Advertising (meeting notices, budget amendments, etc.)

(3) 65% (sixty-five percent) of the first two cents (\$0.02) net revenue is for Advertising Nationally and Internationally, Trade Mail Fulfillment, and Trade Show Expenditures.

(4) The remaining 35% (thirty-five percent) of the first two cents (\$0.02) net revenue constitute the Events Budget, including Public Relations Fees and Expenses and Mail Fulfillment Consumer Expenses. These funds shall be distributed, by district percentages for the purpose of Event Activities and Cultural Events.

(5) 5% (five percent) of the third cent gross revenue shall be held outside of the receipts division of the budget as per Florida Statute 129.01.

(6) Up to 3% (three percent) of the third cent gross revenue shall be maintained for administration of third cent expenditures.

(7) Upon the recommendation of the Advisory Board for the District, the remaining balance of the third cent gross revenue shall be expended for the district from which it is generated for the purposes authorized in subsection (A)(2) of this section. (see Ordinance No. 003-1993, page 18)

(8) A separate account shall be established for the administration of the third cent gross revenue.

Section 2-301. Penalties and Liens.

(A) 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 section 775.082, section 775,083 or section 775.084, Florida Statutes.

(B) 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 of paying the rental of the payment of all or nay 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 section 775.082, section 775.083, or section 775.084, Florida Statutes.

Section 2-302. Repeal of the Tourist Development Tax.

(A) Upon petition of fifteen (15) percent of the electors in the unincorporated and incorporated areas of Monroe County, the Board of County Commissioners shall cause an election to be held for the repeal of the tourist development tax.

Section 2. Section 2-303 through 2-312, Monroe County Code, are hereby repealed, and Section 2-313 and all remaining sections are to be renumbered.

Section 3. If any section, subsection, sentence, clause or provision of this Ordinance is held invalid, the remainder of this Ordinance shall not be affected by such invalidity.

Section 4. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of said conflict.

Section 5. The provisions of this Ordinance shall be included and incorporated in the Code of Ordinances of the County of Monroe, Florida, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 6. This Ordinance shall take effect immediately upon receipt of official notice from the Office of the Secretary of State of the State of Florida that this Ordinance has been filed with said Office.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 16th day of February, A.D., 1988.

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By Eugene Lytton
MAYOR/CHAIRMAN

ADOPTED: 2-16-88

FILED WITH SECRETARY OF STATE: 2-24-88

EFFECTIVE DATE: 2-26-88

ORDINANCE NO. 017-1988

AN ORDINANCE OF MONROE COUNTY, FLORIDA, DECLARING THAT AN EMERGENCY EXISTS AND WAIVING NOTICE BY A FOUR-FIFTHS VOTE; AMENDING SECTION 1 OF ORDINANCE NO. 015-1988 BY AMENDING SECTION 2-300(B)(6) AND (7) THEREOF; AMENDING SECTION 2 OF SAID ORDINANCE; AND ADDING A NEW SECTION 3 TO SAID ORDINANCE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES OR PARTS IN CONFLICT WITH THIS ORDINANCE; PROVIDING FOR INCLUSION IN THE MONROE COUNTY CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, an emergency is hereby declared and notice waived by a four-fifth's vote, now, therefore,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA, as follows:

Section 1. That an emergency is hereby declared and notice waived by a four-fifth's vote.

Section 2. Section 1 of Ordinance No. 015-1988 is hereby amended by amending Section 2-300(b)(6) and (7) as follows:

(6) Up to 3% (three percent) of the third cent net revenue shall be maintained for administration of third cent expenditures.

(7) Upon the recommendation of the Advisory Board for the District, the remaining balance of the third cent net revenue shall be expended for the district from which it is generated for the purposes authorized in subsection (A)(2) of this section, and only upon recommendation of the Advisory Board of that District."

Section 3. Section 2 of Ordinance No. 015-1988 is hereby amended to read as follows:

Section 2. Sections 2-303 through 2-312, Monroe County Code, are hereby repealed. Section 2-313, Monroe County Code, is hereby amended to read as follows: This ordinance may not be substantially amended except by ordinance enacted by a four-fifth's majority vote of the Board of County Commissioners."

Section 3. Ordinance NO. 015-1988 is hereby amended by adding a new Section 3 to read as follows:

Section 4. The percent allocation provisions enumerated in Section 2-300(B) shall not take effect or be implemented until October 1, 1988."

Section 5. If any section , subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this Ordinance shall not be affected by such invalidity.

Section 6. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of said conflict.

Section 7. The provisions of this Ordinance shall be included and incorporated in the Code of Ordinances of the County of Monroe, Florida, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 8. This Ordinance shall take effect when a certified copy has been accepted by the postal authorities of the Government of the United States for special delivery by registered mail to the Secretary of State of the State of Florida.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a special meeting of said Board held on the 23rd day of February, A.D., 1988.

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By Eugene Lytton
MAYOR/CHAIRMAN

ADOPTED: 2-23-88

FILED WITH SECRETARY OF STATE: 2-29-88

EFFECTIVE DATE: 2-29-88

