

WAKULLA COUNTY EMERGENCY ORDINANCE
NUMBER 96- 26

AN EMERGENCY ORDINANCE AMENDING WAKULLA COUNTY ORDINANCE NO. 94-46 WHICH IMPOSES AND LEVIES THE TOURIST DEVELOPMENT TAX, AMENDING SAID ORDINANCE TO PROVIDE FOR COLLECTION OF THE TAX BY WAKULLA COUNTY, FLORIDA; REPEALING 96-12; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Wakulla County adopted Ordinances No. 94-46, thereby imposing and levying the Tourist Development Tax in accordance with Section 125.0104, Florida Statutes within Wakulla County, and

WHEREAS, under said ordinance the Florida Department of Revenue was charged with administering the collection of the Tourist Development Tax, and

WHEREAS, the Board hereby finds that administering the Tourist Development Tax at the local level will increase collections and accountability or taxes collected, and

WHEREAS, the Board finds that an emergency exists and immediate enactment of this ordinance is necessary to facilitate immediate collection of the Tourist Development Tax this year, and

WHEREAS, Ordinance 96-12 failed to provide a specific effective date.

NOW THEREFORE, be it ordained by the Wakulla County Board of County Commissioners that Ordinance 94-46 is hereby amended as follows (additional language is denoted by underline, deletions of existing language by strikeout):

1150

1. Paragraph four (4) of Wakulla County Ordinance 94-46 shall be amended to read as follows:

4. The person receiving the consideration for such rental or lease shall collect, account for, and remit the tax to the ~~Department of Revenue~~ Clerk of the Circuit Court, Wakulla County, Florida, at the time and in the manner provided for persons who collect and remit taxes under Part 1 of Chapter 212, Florida Statutes Section 212.03, Florida Statutes. The same duties and privileges imposed by Section 212.03, Florida Statutes, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; in compliance with the Rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Clerk of the Circuit Court ~~Department of Revenue~~ may authorize a quarterly return and payment when the tax remitted by the dealer for the proceeding quarter did not exceed \$25.

2. A portion of the tax collected may be retained by the Clerk of the Circuit Court for costs of administration, but such portion shall not exceed 3% of collections.

3. The County hereby assumes responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes. The County may use any power granted in Section 125.0104, Florida Statutes, as amended to determine the amount of tax, penalties and interest to be paid by each dealer and to enforce payment of the tax, penalties and interest.

4. The Clerk of the Circuit Court, Wakulla County, Florida, shall keep appropriate books, records, and accounts, as instructed by the State of Florida, Department of Revenue, and required by Section 125.0104(10), Florida Statutes.

5. The Clerk of the Circuit Court, Wakulla County, Florida, shall recognize a dealer's credit as provided in Part I of Chapter 212, Florida Statutes.

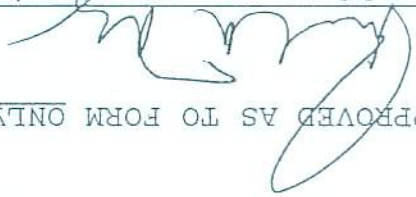
6. Tourist Development Tax revenues may be used only in accordance with the provisions of Section 125.0104, Florida Statutes.

7. The Board declares an emergency exists, and waives the advertising requirement of Chapter 125, Florida Statutes.

8. This ordinance shall be effective December 1, 1996.

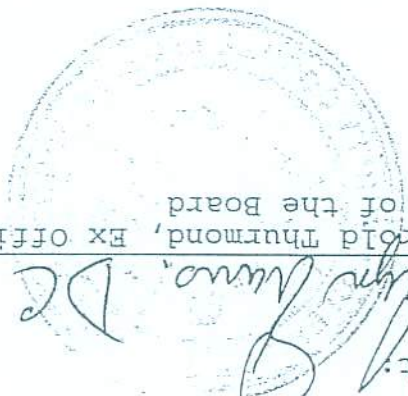
C:\WC\Ord\Tourist.TD(11) October 2, 1996

Ronald A. Mowrey, Esquire
Attorney for the Board



APPROVED AS TO FORM ONLY:

J. Harold Thurmond, Ex Officio
Clerk of the Board



Honorable Greg Diehl
Chairman



By:

BOARD OF COUNTY COMMISSIONERS
OF WAKULLA COUNTY, FLORIDA

PASSED AND ADOPTED in regular session of the Board of
County Commissioners of Wakulla County, Florida, this 8 day of
October, 1996, by a vote of 5 to 0.