

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
MARTIN COUNTY, FLORIDA**

**ORDINANCE NUMBER \_\_\_\_**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, AMENDING SECTION 71.243.B, CHAPTER 71, FINANCE AND TAXATION, ARTICLE 6, TOURIST DEVELOPMENT TAXES, GENERAL ORDINANCES, MARTIN COUNTY CODE TO CHANGE THE CATEGORIES OF USE AND PERCENTAGES OF TAX REVENUES; PROVIDING FOR CONFLICTING PROVISIONS, SEVERABILITY AND APPLICABILITY; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE AND DEPARTMENT OF REVENUE, PROVIDING FOR CODIFICATION AND PROVIDING FOR EFFECTIVE DATE**

WHEREAS, Martin County, pursuant to Section 125.0104(3), Fla. Stat., currently collects a five percent tax on transient lodging receipts for overnight accommodations of less than six months' continuous duration; and

WHEREAS, the Board has determined that it is in the best interest of the citizens of Martin County to reapportion the allocation of revenues collected on transient lodging receipts for overnight accommodations to increase funding in the Promotion Category to expand tourism efforts in Martin County; and

WHEREAS, the Board has determined that an increase in marketing and promotions for Martin County will attract more tourists and increase tourist spending and therefore increase revenue in Martin County; and

WHEREAS, Section 71.242, General Ordinances, Martin County Code, requires that tourist tax funds be used to fund the Tourist Development Plan (Plan); and

WHEREAS, Pursuant to Section 71.244, General Ordinances, Martin County Code, the Tourist Development Council and the Board have reviewed the Plan; and

WHEREAS, it is necessary to amend the Plan to implement changes to the allocation of tax revenue in accordance with Florida law; and

WHEREAS, amendments to the Plan must be enacted by ordinance by an affirmative vote of a majority plus one (1) additional member of the Board of County Commissioners (not less than four (4) County Commissioners).

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, THAT:**

**PART ONE: AMENDMENT OF SECTION 71.243, USE OF FUNDS, CHAPTER 71, FINANCE AND TAXATION, ARTICLE 6, TOURIST DEVELOPMENT TAXES, GENERAL ORDINANCES, MARTIN COUNTY CODE**

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Sec. 71.243. Uses of funds is hereby amended as follows:

Sec. 71.243. - *Uses of funds.*

71.243.B. *Categories of use and percentages of tax revenues.* The following categories of use of the five percent tax are set forth together with a table of the tax percentages of the total amount of yearly revenues by category:

1. *Category A- Promotion:* Promote and advertise Martin County tourism related activities throughout the State, nationally and internationally for the purpose of development of overnight tourism, including the provision of tourism promotion, advertising, marketing, public relations, and sales including arts, film and television marketing and development. There shall be an annual amount established within this category for administrative expenses, which shall not exceed 15 percent of the total Tourist Development Trust Fund budget, as approved by the Council and the Board. Administrative expenses shall include administrative staff salaries, benefits, administrative travel, indirect costs, all costs of furnishing and operating administrative offices whether paid directly or by reimbursement, actual and necessary expenses of Council members incurred in the performance of their official duties as provided herein, except that funds for contractual services from the administrative budget may be expended only upon the express prior approval of the Council.
2. *Category B- Sports Promotion:* Provide for the promotion of sports events and activities to promote the County as a sports destination.
3. *Category C- Capital Projects:* Provide for the acquisition, construction, extension, enlargement, remodeling, repair and/or improvement of a museum, exposition center, nature center and other tourist-related attractions. All of the funds currently allocated for this Category, are allocated to the Category A – Promotions, leaving a zero balance for Category C – Capital.
4. *Category D- Beach and Inlet:* To finance beach improvement and maintenance, maintenance of the St. Lucie Inlet, as well as those uses set forth in F.S. § 125.0104(5)(a)(5), and as may thereafter be amended. The funding of St. Lucie Inlet maintenance shall not exceed \$500,000.00 per fiscal year. After the Inlet Cap is reached, the funds shall be used to finance beach improvement and maintenance as well as those uses set forth in F.S.S. 125.0104(5)(a)5. (“beach improvement and maintenance). The funding of “beach improvement and maintenance” shall not exceed \$400,000.00 per fiscal year (Beach Cap). After the Inlet Cap and Beach Cap are reached in any fiscal year, the remaining funds shall be allocated to Category A (Promotion).

Percentage of annual revenue:

TABLE OF TAX PERCENTAGES

Category	1st Cent F.S. § 125.0104	2nd Cent F.S. § 125.0104	3rd Cent F.S. § 125.0104	4th Cent F.S. § 125.0104	5th Cent F.S. § 125.0104	Total
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	(3)(c)	(3)(e)	(3)(d)	(3)(l)	(3)(n)	
A. Promotion		45%	<del>0%</del> <u>30%</u>	40%	100%	<del>37.00%</del> <u>43%</u>
B. Sports promotion		00.00%	00.00%	60.00%	00.00%	12.00%
C. Capital projects		00.00%	<del>30%</del> <u>0%</u>		<del>00.00%</del>	<del>6%</del> <u>0%</u>
D. Beach and Inlet  Inlet capped at \$500,000.00  <u>Beach (capped at \$400,000.00)</u>	<u>100%</u>	55%	70%		<del>00.00%</del>	45%

\*After the Inlet Cap and Beach Cap are reached in any fiscal year, the remaining funds will be reallocated to Category A (Promotion).

\*\* Estimate due to Inlet and Beach Caps.

## **PART TWO. CONFLICTING PROVISIONS.**

Special acts of the Florida Legislature applicable only to unincorporated areas of Martin County, County ordinances and County resolutions, or parts thereof, in conflict with this ordinance are hereby superseded by this ordinance to the extent of such conflict.

## **PART THREE. SEVERABILITY.**

If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative or void, by a court of competent jurisdiction, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances by a court of competent jurisdiction, such holding shall not affect its applicability to any other person, property or circumstances.

Strikethrough passages are deleted; underline passages are added.

**PART FOUR. APPLICABILITY OF ORDINANCE.**

This ordinance shall be applicable throughout Martin County's jurisdiction.

**PART FIVE. FILING WITH DEPARTMENT OF STATE.**

The Clerk be and hereby is directed forthwith to send a certified copy of this ordinance to the Department of State, Bureau of Administrative Code, R.A. Gray Building, 500 S. Bronough Street, Tallahassee, Florida 32399-0250.

**PART SIX. FILING WITH THE DEPARTMENT OF REVENUE.**

The Clerk shall be and is hereby directed forthwith to scan this Ordinance in accordance with Rule 1B-26.003, Florida Administrative Code, and file same with the Florida Department of State via electronic transmission. The Clerk is further directed to send a certified copy of this Ordinance to the Florida Department of Revenue.

**PART SEVEN. EFFECTIVE DATE.**

This ordinance shall take effect upon the filing with the Secretary of State.

**PART EIGHT. ENACTMENT OF ORDINANCE.**

Pursuant to Section 71.245, General Ordinances, Martin County Code, the above amendments to the Tourist Development Plan are hereby made by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners (not less than four County Commissioners).

**PART NINE. CODIFICATION.**

Provisions of this ordinance shall be incorporated in the County Code, except parts Two through Nine shall not be codified. The word "ordinance" may be changed to "section," "article" or other word, and the sections of this ordinance may be renumbered or re-lettered.

DULY PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

ATTEST:

MARTIN COUNTY, FLORIDA, a political  
subdivision of the State of Florida,  
By: Its Board of County Commissioners

\_\_\_\_\_  
CAROLYN TIMMANN, CLERK  
OF THE CIRCUIT COURT AND  
COMPTROLLER

\_\_\_\_\_, Chairman

Date Signed: \_\_\_\_\_

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY

\_\_\_\_\_

SARAH W. WOODS,  
COUNTY ATTORNEY

DRAFT

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