

POLK COUNTY ORDINANCE NO. 92-28

AN ORDINANCE AMENDING POLK COUNTY ORDINANCE 86-27, AS AMENDED, WHICH LEVIED A TOURIST DEVELOPMENT TAX THROUGHOUT POLK COUNTY BY AMENDING THE TOURIST DEVELOPMENT PLAN; BY PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the current economic climate has adversely affected the revenues derived from the Tourist Development Tax; and

WHEREAS, the Tourist Development Council has spent numerous hours reviewing the current expenditures of the Tourist Development Tax; and

WHEREAS, the Tourist Development Council has adopted a budget of Tourist Development Tax revenues which provides the wisest use of available funds;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1: Section 2 of Polk County Ordinance 86-27, as amended by Polk County Ordinance 90-13, is hereby amended as follows:

Section 2:

The tax revenues received pursuant to this ordinance shall be used to fund the Polk County Tourist Development Plan, which is hereby adopted as follows:

Tourist Development Plan

Under provisions of the Local Option Tourist Development Act, a 3 percent tourist development tax will be levied throughout Polk County.

The following categories of use of the tax are hereby authorized:

A. Capital Projects: To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one

or more publicly operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of Polk County. Specifically, these funds shall be used to improve or repair Tiger Town Stadium, Chain-of-Lakes Stadium, Lakeland Civic Center, and other secondary facilities.

B. To promote and advertise tourism in the State of Florida and nationally and internationally.

The above and foregoing tourist development plan may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners.

#### SECTION 2: Severability

If any section, subsection, sentence, clause, or phrase of this ordinance, for any reason, is held to be unconstitutional, void, or invalid, the validity of the remaining portions of said ordinance shall not be affected thereby.

#### SECTION 3: Effective Date

This ordinance shall become effective September 30, 1992.





RECEIVED

9-24-92

Clerk Of The Board

*Nettie L. Darland*  
*Deputy Clerk*

FLORIDA DEPARTMENT OF STATE

Jim Smith  
Secretary of State

DIVISION OF ELECTIONS

Room 2002, The Capitol, Tallahassee, Florida 32399-0250  
(904) 488-8427

September 21, 1992

Honorable E. D. "Bud" Dixon  
Clerk of the Circuit Court  
Polk County Courthouse  
Post Office Box 988  
Bartow, Florida 33830

Attention: Nettie L. Darland, Deputy Clerk

Dear Mr. Dixon:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your letter of September 17, 1992 and certified copies of Polk County Ordinance Numbers 92-28 and 92-29, which were received and filed in this office on September 21, 1992.

Sincerely,

*Liz Cloud*

Liz Cloud, Chief  
Bureau of Administrative Code

LC/mb

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 collection and remission 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 act; provided, however, the said Department of Revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed \$25.00.

(e) The said Department of Revenue shall keep records showing the amount of taxes collected, which shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this act is applicable. These records shall be open to the public during the regular office hours of the said Department of Revenue, as provided in Section 213.072, Florida Statutes.

(f) Collections received by the said Department of Revenue from the tax, less costs of administration of this ordinance shall be paid and returned, on a monthly basis to Polk County for use by the county in accordance with the provisions of this ordinance and shall be placed in the county tourist development trust fund.

(g) The said Department of Revenue, under the applicable rules of the Career Service Commission, is authorized to employ persons and incur other expenses as appropriate by the legislature of the State of Florida to administer this ordinance.

(h) The said Department of Revenue may promulgate such rules and may prescribe and publish such forms as may be necessary to effectuate the purposes of this ordinance.

SECTION 2:

Section 2 of Polk County Ordinance 86-27 is amended to read as follows:

Section 2

The tax revenues received pursuant to this ordinance shall be used to fund the Polk County Tourist Development Plan, which is hereby adopted as follows: