

**ARTICLE IV.**  
**AMELIA ISLAND TOURIST DEVELOPMENT TAX\***

**\*Editor's note:** Ord. No. 88-31, §§ 1--4, 6--9, adopted Sept. 20, 1988, and approved at referendum Nov. 8, 1988, has been included herein at the discretion of the editor as Art. IV, §§ 30-61--30-68.

**Cross references:** Amelia Island, Ch. 5.

Sec. 30-61. Tax levied; collection and administration.

(a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two (2) percent for each whole and major fraction of each dollar of the total rental and/or consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(b) The tourist development tax shall be in addition to any other tax imposed, 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.

(d) The tax levied and imposed by this ordinance [article] shall be received, collected, accounted for, remitted, administered, and dispersed in the manner provided in the Act and Chapter 212, Florida Statutes.

(e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax, along with the property parcel number on each tourist development taxed property and the number of rooms sold to the Tax Collector of Nassau County, Florida, at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes.

(Ord. No. 88-31, § 1, 9-20-88; Ord. No. 89-8, § 1, 2-28-89; Ord. No. 2005-50, § 1, 6-27-05)

Sec. 30-61.1. Local collection and administration.

(a) Collection of the tax shall be in the same manner as the tax imposed under Part I of Chapter 212, Florida Statutes.

(b) The clerk of the circuit court shall have the authority to insure that the same duties and privileges imposed by Chapter 212, Florida Statutes, and the rules of the Department of Revenue in the administration of that chapter are adhered to.

(c) Collections received by the tax collector from the tax, less costs of administration, shall be paid and returned monthly to an account to be designated by the clerk of the circuit court for expenditures pursuant to ordinance 88-31.

(d) A portion of the tax collected may be retained by the tax collector and the clerk of the circuit court for the costs of administration. Each shall receive one and five tenths (1.5) percent of collections, and the total shall not exceed three (3) percent.

(e) The provisions for a dealer's credit as required under Part I of Chapter 212, Florida Statutes, shall be provided by the clerk.

(f) The clerk may promulgate rules and regulations as to collection and enforcement, in addition to those set forth in Chapter 212, Florida Statutes. Said rules and regulations shall be promulgated by the clerk and distributed to all entities which are bound by this ordinance [article].

(Ord. No. 89-8, §§ 4--8, 2-28-89)

**Editor's note:** Ord. No. 89-8, §§ 4--8, adopted Feb. 28, 1989, amended Ord. No. 88-31, enacted Sept. 20, 1988, by the addition of provisions which have been codified herein at the discretion of the editor as § 30-61.1.

#### Sec. 30-62. Funding of tourist development plan.

The tax revenues received pursuant to this ordinance [article] shall be used to fund the Amelia Island Tourist Development Plan, which is attached hereto as Exhibit "A", and which is hereby adopted and incorporated into this ordinance [article].

(Ord. No. 88-31, § 2, 9-20-88)

**Editor's note:** Exhibit "A", pertaining to the Amelia Island Development Plan, referred to in § 30-62 above, has not been set out at length in this Code but is on file and available for inspection in the offices of the county.

#### Sec. 30-63. Amelia Island Tourist Development Council; duties.

The establishment of the Amelia Island Tourist Development Council by Resolution 88-64 of the board of county commissioners on the 12th day of July, 1988, is hereby ratified and confirmed. In addition to the powers and duties described in Section 125.0104, Florida Statutes, and the aforementioned resolution, the council shall hereafter be responsible for the expenditure of revenue received from the levy and imposition of the tourist development tax. The council shall continuously review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure the expenditures are made consistent with the plan. The council shall report to the board on a regular and periodic basis, but no less often than quarterly, describing all expenditures of revenues from the Amelia Island Tourist Development Trust Fund and how such expenditures have supported the objectives of the plan.

(Ord. No. 88-31, § 3, 9-20-88)

#### Sec. 30-64. Use of tax revenues.

Notwithstanding anything to the contrary that may be contained in the tourist development [plan] described in section 2 [section 30-62] above, revenues received pursuant to this ordinance [article] shall be used by Nassau County only for the purposes authorized by Section 125.0104, Florida Statutes.

(Ord. No. 88-31, § 4, 9-20-88)

Sec. 30-65. Establishment of tourist development trust fund.

After the ordinance [article] becomes effective and prior to the receipt by Nassau County of tax revenue obtained pursuant to this ordinance [article], the county shall establish an Amelia Island Tourist Development Trust Fund for receipt by the county of the tourist development tax proceeds transmitted from the Department of Revenue to the county as required by Section 125.0104, Florida Statutes.

(Ord. No. 88-31, § 6, 9-20-88)

Sec. 30-66. Failure to collect tax; penalty.

Any person subject to the ordinance [article] who, either by himself or through his agents or employees, fails or refuses to charge and collect the taxes herein provided, shall, in addition to being personally liable for the payment of the tax, 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.

(Ord. No. 88-31, § 7, 9-20-88)

Sec. 30-67. Unlawful to advertise that tax will be absorbed or refunded.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the person paying the rental of the payment of all or any 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 F.S. §§ 775.082, 775.083 or 775.084.

(Ord. No. 88-31, § 8, 9-20-88)

Sec. 30-68. Tax as lien.

The tax hereby levied shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in F.S. 713.67, 713.68 and 713.69.

(Ord. No. 88-31, § 9, 9-20-88)

Secs. 30-69--30-75. Reserved.

ORDINANCE NO. 88 -31

AN ORDINANCE TO LEVY AND IMPOSE A TWO PERCENT (2%) TOURIST DEVELOPMENT TAX ON AMELIA ISLAND, NASSAU COUNTY, (THE INCORPORATED AND UNINCORPORATED AREAS), PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT", SECTION 125.0104, FLORIDA STATUTES; PROVIDING FOR THE COLLECTION OF SAID TAX; PROVIDING THAT THE REVENUES SO RAISED BE UTILIZED TO IMPLEMENT THE AMELIA ISLAND TOURIST DEVELOPMENT PLAN; PROVIDING FOR THE ADOPTION OF AND ADOPTING THE AMELIA ISLAND TOURIST DEVELOPMENT PLAN; PROVIDING FOR A REFERENDUM ON THE TOURIST DEVELOPMENT TAX; RATIFYING THE CREATION OF THE AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL AND PROVIDING POWERS AND DUTIES THEREFORE; PROVIDING FOR A TOURIST DEVELOPMENT TRUST FUND; PROVIDING PENALTIES FOR FAILURE TO COLLECT THE TAX LEVIED; PROHIBITING CERTAIN TAX RELATED ADVERTISING; CREATING A LIEN ON THE PROPERTY OF THE TENANT FOR NONPAYMENT OF TAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of a local option tourist development tax by the governing board of each county within the State of Florida; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, under the provisions of said law adopted a Resolution 88-64 on the 12th day of July, 1988, establishing the Amelia Island Tourist Development Council; and

WHEREAS, the Amelia Island Tourist Development Council prepared a plan for tourist development for Amelia Island in Nassau County and submitted said plan to the Board on the 20<sup>th</sup> day of September, 1988; and

WHEREAS, the Board of County commissioners of Nassau County, Florida, is desirous of enacting an Ordinance levying and imposing a tourist development tax under the provisions of Section 125.0104, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED this 20<sup>th</sup> day of September, 1988, by the Board of County Commissioners of Nassau County, Florida, as follows:

SECTION 1.

(a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two percent (2%) for each whole and major fraction of each dollar of the total rental and/or consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(b) The tourist development tax shall be in addition to any other tax imposed, 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.

(d) The tax levied and imposed by this Ordinance shall be received, collected, accounted for, remitted, administered, and dispersed in the manner provided in the Act and Chapter 212, Florida Statutes.

(e) Collections received by the Department of Revenue from the tax, less costs of administration as allowed by law shall be paid and returned, on a monthly basis, to Nassau County for use

by the County in accordance with the provisions of this Ordinance and shall be placed in the tourist development trust fund established by Nassau County.

SECTION 2.

The tax revenues received pursuant to this ordinance shall be used to fund the Amelia Island Tourist Development Plan, which is attached hereto as Exhibit "A", and which is hereby adopted and incorporated into this Ordinance.

SECTION 3.

The establishment of the Amelia Island Tourist Development Council by Resolution 88-64 of the Board of County Commissioners on the 12th day of July, 1988, is hereby ratified and confirmed. In addition to the powers and duties described in Section 125.0104, Florida Statutes, and the aforementioned resolution, the Council shall hereafter be responsible for the expenditure of revenue received from the levy and imposition of the tourist development tax. The Council shall continuously review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure the expenditures are made consistent with the plan. The Council shall report to the Board on a regular and periodic basis, but no less often than quarterly, describing all expenditures of revenues from the Amelia Island Tourist Development Trust Fund and how such expenditures have supported the objectives of the plan.

SECTION 4.

Notwithstanding anything to the contrary that may be contained in the tourist development described in Section 2 above, revenues received pursuant to this Ordinance shall be used by Nassau County only for the purposes authorized by Section 125.0104, Florida Statutes.

SECTION 5.

Pursuant to Section 125.0104, a referendum election shall be held, in Nassau County, for Amelia Island and the Supervisor of Elections shall cause to be placed on the ballot for the November 3, 1988, election, the question of the approval or disapproval of this Ordinance, such question to appear on the ballot substantially as follows:

AMELIA ISLAND  
TOURIST DEVELOPMENT TAX REFERENDUM

REFERENDUM TO APPROVE NASSAU COUNTY ORDINANCE NO. 88-31, LEVYING AND IMPOSING A TOURIST DEVELOPMENT TAX OF TWO PERCENT (2%) OF EACH DOLLAR AND THE MAJOR FRACTION OF EACH DOLLAR OF THE TOTAL CONSIDERATION CHARGED EVERY PERSON WHO RENTS, LEASES, OR LETS ANY LIVING QUARTERS OR ACCOMMODATIONS IN ANY HOTEL, MOTEL, APARTMENT, APARTMENT MOTEL, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM FOR A "RENTAL" TERM OF SIX (6) MONTHS OR LESS IN THE INCORPORATED AND UNINCORPORATED AREAS OF AMELIA ISLAND ONLY.

\_\_\_\_\_ FOR the Tourist Development Tax  
\_\_\_\_\_ AGAINST the Tourist Development Tax

SECTION 6.

After the Ordinance becomes effective and prior to the receipt by Nassau County of tax revenue obtained pursuant to this Ordinance, the County shall establish an Amelia Island Tourist Development Trust Fund for receipt by the County of the tourist development tax proceeds transmitted from the Department of revenue to the County as required by Section 125.0104, Florida Statutes.

SECTION 7.

Any person subject to the Ordinance who, either by himself or through his agents or employees, fails or refuses to charge and collect the taxes herein provided, shall, in addition to being personally liable for the payment of the tax, be guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084 Statutes.

SECTION 8.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the person paying the rental of the payment of all or any 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 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 9.

The tax hereby levied shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in Sections 713.67, 713.68, and 713.69, Florida Statutes.

SECTION 10.

It is declared to be the intent of the Board of County Commissioners that, if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 11.

This Ordinance shall become effective on the first day of the second month following its approval in a referendum election, held for the purpose of approving or rejecting this Ordinance, by a majority of the electors voting in such referendum election,



and upon receipt of official acknowledgement by the Office of the Secretary of State to the Clerk of the Board of County Commissioners of Nassau County, Florida, that said Ordinance has been properly filed. Within ten (10) days of approval at the referendum election, the Board of County Commissioners of Nassau County, Florida, shall notify the Department of Revenue of the time period during which the tax will be levied. A certified copy of the Ordinance shall also be furnished by the Clerk to the State of Florida, Department of Revenue.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
By: JOHN F. CLAXTON  
Its: Chairman

ATTEST:

  
F. J. GREESON  
Its: Ex-Officio Clerk

ORDINANCE 89 - 8

AN ORDINANCE AMENDING ORDINANCE NO. 88-31, WHICH IMPOSED A TWO PERCENT (2%) TOURIST DEVELOPMENT TAX ON AMELIA ISLAND, NASSAU COUNTY, FLORIDA; SPECIFICALLY AMENDING THE ORDINANCE TO PROVIDE FOR THE COLLECTION AND ADMINISTRATION OF THE TAX ON A LOCAL BASIS; FURTHER, PROVIDING THAT A PORTION OF THE TAX MAY BE RETAINED BY THE COUNTY FOR THE COSTS OF ADMINISTRATION, NOT TO EXCEED THREE PERCENT (3%) OF COLLECTIONS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Nassau County, Florida, enacted Ordinance No. 88-31, which levied and imposed a Tourist Development Tax under the provisions of Section 125.0104, Florida Statutes; and

WHEREAS, the electors of Nassau County approved the imposition of the Tourist Development Tax; and

WHEREAS, the Tourist Development Council has requested that the Board of County Commissioners amend Ordinance No. 88-31 to provide for the collection and administration of the tax on a local basis.

NOW, THEREFORE, BE IT ORDAINED this 28<sup>th</sup> day of February, 1989, by the Board of County Commissioners of Nassau County, Florida, as follows:

1. Section 1(e) is hereby amended as follows:

~~(e) -- Collections received by the Department of Revenue from the tax, less costs of administration as allowed by law shall be paid and returned, on a monthly basis, to Nassau County for use by the County in accordance with the provisions of this Ordinance and shall be placed in the tourist development trust fund established by Nassau County.~~

(e) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Tax Collector of Nassau County, Florida, at the time and in the manner provided for persons who collect and remit taxes under Section 113.03, Florida Statutes.

2. Section 11.

3. Section 17.

4. Section 12. Collection of the tax shall be in the same manner as the tax imposed under Part I of Chapter 212, Florida Statutes.

5. Section 13.

(a) The Clerk of the Circuit Court shall have the authority to insure that the same duties and privileges imposed by Chapter 212, Florida Statutes, and the rules of the Department of Revenue in the administration of that Chapter are adhered to.

(b) Collections received by the Tax Collector from the tax, less costs of administration, shall be paid and returned monthly to an account to be designated by the Clerk of the Circuit Court for expenditures pursuant to Ordinance 88-31.

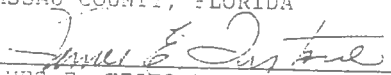
6. Section 14. A portion of the tax collected may be retained by the Tax Collector and the Clerk of the Circuit Court for the costs of administration. Each shall receive one and five tenths percent (1.5%) of collections, and the total shall not exceed three percent (3%).

7. Section 15. The provisions for a dealer's credit as required under Part I of Chapter 212, Florida Statutes, shall be provided by the Clerk.


8. Section 16. The Clerk may promulgate rules and regulations as to collection and enforcement, in addition to those set forth in Chapter 212, Florida Statutes. Said rules and regulations shall be promulgated by the Clerk and distributed to all entities which are bound by this Ordinance.

9. This Ordinance shall become effective pursuant to law.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
JAMES E. TESTONE  
Its: Chairman

ATTEST:

  
T. J. GREESON, Its: Ex-Officio Clerk

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, REQUESTING THE STATE OF FLORIDA DEPARTMENT OF REVENUE TO DISCLOSE CERTAIN INFORMATION RELATING TO THE LOCAL OPTION TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 213.053(9), FLORIDA STATUTES; AND PROVIDING CERTAIN ASSURANCES TO THE DEPARTMENT OF REVENUE REGARDING CONFIDENTIALITY.

WHEREAS, Nassau County, Florida, (hereinafter referred to as "County"), is a political subdivision of the State of Florida; and

WHEREAS, Section 213.53(9), Florida Statutes, provides that the Department of Revenue, (hereinafter referred to as "Department"), shall, subject to receipt of an authenticated copy of a resolution adopted by the governing body, disclose to the governing body of the County levying a local option tax which the Department is responsible for administering, the names and addresses of the taxpayers who reside within the taxing boundaries of such County; and

WHEREAS, Section 213.53(9), Florida Statutes, also provides that the governing body, its officers and employees, are subject to the same penalties for violating confidentiality as the Department and its employees; and

WHEREAS, Section 213.53(9), Florida Statutes, further provides that the Resolution requesting such information shall provide assurances that the governing body, its officers and employees, are aware of the requirements and penalties for violating confidentiality, and shall describe the measures that will be put into effect by the governing body to assure the requisite confidentiality; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, (hereinafter referred to as "Board"), the governing body of the County, is interested in having the Department provide a

list of the names and addresses of those taxpayers who reside within Nassau County, Florida, and make contribution to the tourist development tax imposed pursuant to Section 213.53(9), Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED this 11th day of April, 1989, by the Board of County Commissioners of Nassau County, Florida:

Section 1. The Board intends to hereby assure the Department that the Board, its officers and employees (as described hereinafter) are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and of the penalties for their violation as set forth in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes. Said sections of the Florida Statutes provide, among other things, that the person or persons who violate the confidentiality requirements of Section 213.053(2), Florida Statutes, is/are guilty of a misdemeanor of the first degree and may be punished by a term of imprisonment not exceeding one year or a fine of up to \$1,000 for a first time offense.

Section 2. The Board hereby declares that the information received from the Department shall only be viewed by the following County officers, employees and advisory board members: the Clerk of the Court, the Clerk's Administrative Assistant, the Tax Collector, the Tax Collector's designated assistant, the County Attorney, the Clerk's Director of Finance, the Chairman of the Tourist Development Council.

Section 3. The Board hereby declares that the following procedures shall be followed by all persons listed in Section 2 herein who receive the information from the Department. The procedures are as follows:

(a) the person receiving such information shall use such information only for official purposes;

(b) the person receiving such information shall not divulge such information;

(c) the person receiving such information shall either keep the information under lock and key or burn or shred such information;

(d) the person listed in Section 2 shall acknowledge in writing that they are aware of the confidentiality requirements of Section 213.053(2), Florida Statutes, and the penalties for their violation as provided in Sections 213.053(2), 775.082, 775.083 and 775.084, Florida Statutes; and

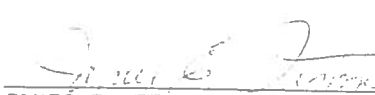
(e) the Director of the Division of Revenue Collection for the County is instructed to inspect to make sure the procedures set forth herein are adhered to.

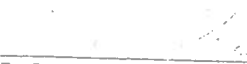
Section 4. The Board hereby requests the Department to provide a list of the names and addresses of the taxpayers who reside within Nassau County, Florida, and who contribute to the tourist development tax imposed pursuant to Section 125.0104, Florida Statutes. Said request is made in accordance with, and pursuant to the provisions of Section 213.053(9), Florida Statutes.

Section 5. County hereby directs that a confidential copy of this Resolution be forwarded to the Department of Revenue of the State of Florida.

Accepted this 11th day of April, 1989.

ATTEST:

  
\_\_\_\_\_  
JAMES E. TESTONE, Chairman

  
\_\_\_\_\_  
T.J. SPEESON  
Its: Ex-Officio Clerk

RESOLUTION NO. 99- 108

A RESOLUTION AMENDING RESOLUTION NO. 89-39, WHICH REQUESTED THE STATE OF FLORIDA DEPARTMENT OF REVENUE TO DISCLOSE CERTAIN INFORMATION RELATING TO THE LOCAL OPTION TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 213.053(9), FLORIDA STATUTES; AND PROVIDING CERTAIN ASSURANCES TO THE DEPARTMENT OF REVENUE REGARDING CONFIDENTIALITY.

WHEREAS, Section 213.053(9), Florida Statutes, provides that the Department of Revenue, shall, subject to receipt of an authenticated copy of a resolution adopted by the governing body, disclose to the governing body of the county levying a local option tax which the Department is responsible for administering, the names and addresses of the taxpayers who reside within the taxing boundaries of such county; and


WHEREAS, the Board of County Commissioners of Nassau County, Florida, has found it necessary to revise the county officers and employees who are authorized to view said information.

NOW THEREFORE, BE IT RESOLVED this 23rd day of August, 1999, by the Board of County Commissioners of Nassau County, Florida, that Resolution No. 89-39 shall be amended as follows:

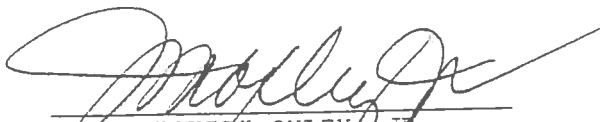
Section 2. The Board declares that the information received from the Department shall only be viewed by the following County officers, employees and advisory board members: the Clerk of the Court or his designee(s), ~~the Clerk's Administrative Assistant~~, the Tax Collector, the Tax Collector's designated assistant, the County Attorney, the Clerk's ~~Director of Finance~~, Internal Auditor, the Chairman of the Tourist Development Council, when necessitated by audit.

Section 5. County hereby directs that a confidential copy of this Resolution be forwarded to the Department of Revenue of the State of Florida.

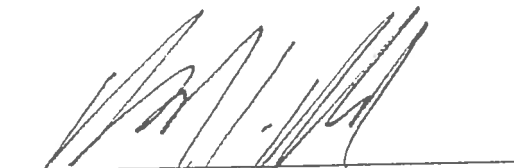
BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
J. H. COOPER  
Its: Chairman

ATTEST:

  
J. M. "CHIP" OXLEY JR.  
Its: Ex-Officio Clerk

Approved as to form by the  
Nassau County Attorney:

  
MICHAEL S. MULLIN



179

RESOLUTION 88 - 64

A RESOLUTION APPOINTING AND ESTABLISHING A TOURIST DEVELOPMENT COUNCIL FOR AMELIA ISLAND, FLORIDA, AND INDICATING THE INTENT OF THE BOARD TO CONSIDER ESTABLISHMENT OF AN ORDINANCE LEVYING AND IMPOSING A TOURIST DEVELOPMENT TAX.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of a local option tourist development tax by the governing Board of each county within the State of Florida; and

WHEREAS, Nassau County is currently the only county on the First Coast which does not capitalize on visitor impact through major marketing efforts of a tourism development council funded by a room tax; and

WHEREAS, a room tax is paid by visitors and tourists who rent rooms, and is not paid by County residents, and this room tax could generate over four hundred thousand dollars (\$400,000.00) during 1989 from Amelia Island properties to be used directly to market Amelia Island as a visitor destination; and

WHEREAS, increased traffic to and from Amelia Island stands to increase not only business, but also sales tax and gas tax revenues for Nassau County; and

WHEREAS, the Amelia Island-Fernandina Beach Chamber of Commerce, the West Nassau Chamber of Commerce, the Committee of 100, and the Amelia Island Hotel/Motel Association have advised the Board of the support of their organizations for a Tourist Development Tax.

NOW, THEREFORE, BE IT RESOLVED this 12th day of July, 1988, by the Board of County Commissioners of Nassau County, Florida, that:

1. Pursuant to Florida Statutes, Chapter 125.0104(4), the Amelia Island Tourist Development Council is hereby established.

2. The members of said Tourist Development Council shall be:

Gene R. Blackwelder	Charles Albert
Milt Shirley	Jack Healan
Gary Burgess	Tom Hay
David Frame	David Caples
Joel Embry	

3. The Board of County Commissioners will consider the enactment of an ordinance levying and imposing a Tourist Development Tax on lodging facilities on Amelia Island.

4. The Tourist Development Council shall follow the requirements of Florida Statute, Chapter 125.0104 (4) and (5).

5. The Board of County Commissioners shall consider the enactment of an ordinance levying and imposing the Tourist Development Tax on the 20<sup>th</sup> day of September, 1988, at

3 p.m.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

Charles A. Pickett  
CHARLES A. PICKETT  
Its: Chairman

ATTEST:

T. J. Greeson  
T. J. GREESON  
Its: Ex-Officio Clerk