DIVISION 2. - HALIFAX AREA

Footnotes:
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Cross reference— Halifax Convention District, § 110-621 et seq.
Sec. 114-111. - Penalty.

In addition to those penalties provided under F.S. § 212.035(3)(i)—(k), any person convicted of violating any provision of this division, for each such conviction, shall be punishable as provided in section 1-7.

(Ord. No. 89-55, § IV, 12-7-89)

Sec. 114-112. - Levy; collection and administration.

Pursuant to the terms of Laws of Fla. ch. 84-324, as amended, there is hereby imposed within the boundaries of the Halifax Advertising Tax District, as defined by chapter 110, article VII, a convention development tax on living quarters or sleeping or housekeeping accommodations subject to taxation in F.S. § 212.0305(4)(c)1, as amended, at a rate of three percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. Such tax shall be in addition to the tourist development tax imposed by article II of this chapter, and in addition to all other taxes, fees and charges including the consideration paid for the rental or lease. The effective date of the tax imposed by this section shall be October 1, 1995. It shall be collected and administered as follows:

(1) Initial collection of the tax shall continue to be made in the same manner as the tax imposed under F.S. ch. 212, pt. I (F.S. § 212.01 et seq.).

(2) The director of the department of finance (referred to in this division as the finance director) shall be responsible for the collection and administration of the tax. The person receiving the consideration for such rental or lease shall receive, account for and remit the tax to the county finance department. The finance director shall keep appropriate records of said funds. The same duties and privileges imposed by F.S. ch. 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records and accounts; and the payment of a dealer’s credit in the administration of said chapter shall apply to and be binding upon all persons who are subject to the provisions of this division; provided, however, the director of finance 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.

(3) The finance director may prescribe and publish the forms necessary to effectuate this division.

(4) The finance director shall perform the enforcement and audit functions associated with the collection and remission of this tax, including, without limitation, the following:

a. For the purpose of enforcing the collection of the tax levied by this division, the finance director is hereby specifically authorized and empowered to examine at all reasonable hours the books, records and other documents of all dealers, or other persons charged with the duty to report or pay a tax under this division, in order to determine whether they are collecting the tax or otherwise complying with this division. In the event said dealer refuses to permit such examination of its books, records or other documents by the finance director as provided in this subsection, the dealer is guilty of a violation of this division, punishable as provided in section 114-111. The county shall have the right to proceed in
circuit court to seek a mandatory injunction or other appropriate remedy to enforce its right against the offender, as granted by this section, to require an examination of the books and records of such dealer.

b. Each dealer, as defined in F.S. ch. 212, pt. I (F.S. § 212.01 et seq.), shall secure, maintain and keep for a period of three years a complete record of rooms or other lodging, leased or rented by said dealer, together with gross receipts from such sales, and other pertinent records and papers as may be required by the finance director for the reasonable administration of this division; and all such records which are located or maintained in this state shall be open for inspection by the finance director at all reasonable hours at such dealer’s place of business located in the county. Any dealer who maintains such books and records at a point outside this county must make such books and records available for inspection by the finance director. Any dealer subject to the provisions of this division who violates this subsection is guilty of a violation of this division, punishable as provided in section 114-111.

(5) The finance director shall send written notification, at least 30 days prior to the date an auditor is scheduled to begin an audit, informing the taxpayer of the audit. The finance director is not required to give 30 days’ prior notification of a forthcoming audit in any instance in which the taxpayer requests an emergency audit.

(6) Such written notification shall contain:
   a. The approximate date on which the auditor is scheduled to begin the audit.
   b. A reminder that all of the records, receipts, invoices and related documentation of the taxpayer must be made available to the auditor.
   c. Any other requests or suggestions the finance director may deem necessary.

(7) Only records, receipts, invoices and related documentation which are available to the auditor when such audit begins shall be deemed acceptable for the purposes of conducting such audit.

(8) All taxes collected under this division shall be remitted to the county. In addition to criminal sanctions, the finance director is empowered, and it shall be his duty, when any tax becomes delinquent or is otherwise in jeopardy under this division, to issue a warrant for the full amount of the tax due or estimated to be due, with the interest, penalties and cost of collection, directed to all and singular the sheriffs of the state, and shall record the warrant in the public records of the county; and thereupon the amount of the warrant shall become a lien on any real or personal property of the taxpayer in the same manner as a recorded judgment. The finance director may issue a tax execution to enforce the collection of taxes imposed by this division and deliver it to the sheriff/director of public safety. The sheriff/director of public safety shall thereupon proceed in the same manner as prescribed by law for executions and shall be entitled to the same fees for his services in executing the warrant to be collected. The finance director may also have a writ of garnishment to subject any indebtedness due to the delinquent dealer by a third person in any goods, money, chattels or effects of the delinquent dealer in the hands, possession or control of the third person in the manner provided by law for the payment of tax due. Upon payment of the execution, warrant, judgment or garnishment, the department of finance shall satisfy the lien of record within 30 days.

(9) Tax revenues may be used only in accordance with the provisions of F.S. § 212.0305 and this division.

(10) The county shall retain for administrative costs an amount calculated by the finance department to be its cost of collection, but not exceeding three percent.

(11) Regulations necessary to enforce the provisions of this division may be adopted by resolution of the county council and shall have full force and effect of law. Unless and until such regulations are adopted, each regulation of the department of revenue respecting the collection of the tax which is the subject of this division shall apply except to the extent inconsistent with this division or with any resolution adopted pursuant to this division.
Sec. 114-113. - Use of proceeds.

The proceeds of the tax levied by this division, and any interest thereon, shall be used for the following purposes only:

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.

Sec. 114-114. - Advertising authority.

(a) Creation. There is hereby created an authority to be known as the Halifax Area Advertising Authority, to administer and disburse the proceeds of the tax and revenue related to the tax imposed by this division.

(b) Membership. The authority shall consist of 11 members, who shall be selected by majority vote of the county council from persons involved in the tourism and lodging industries doing business within the Halifax Advertising Tax District. Not less than a majority of the members shall be selected from persons doing business in the lodging industry. Members shall be electors of the county and shall serve without compensation.

(c) Appointment and terms. The county council shall appoint members of the authority for a two-year term of office commencing April 1 and expiring March 31 of odd numbered years. Each county council member shall make a single nomination in rotational order as follows: the chair, the at-large member, and the district members in numerical order, which rotation shall not start over for any reason. A county council member shall retain rotational order until his or her nominee shall have been appointed; provided however that the county council member shall not make the same nomination more than once in a rotation.

(d) Vacancies. The county council with or without cause by majority vote on the motion of any member may remove an authority member, in which event there shall be deemed to be a vacancy in office. The failure of an authority member to attend two meetings during any year ending on December 31, regardless of reason, automatically creates a vacancy immediately following the second absence. An authority member appointed to fill a vacancy shall serve only the remaining unexpired term. Appointments to fill any vacancy, including for resignation or death, shall be upon the nomination of the county council member next in the rotational order provided for in subsection (c) above.

(e) Other office. No elected official, member of two or more other county boards or commissions, or employee of county government shall be appointed to serve as a member.

(f) Approval of budget. The annual budget of such authority shall be subject to approval of the county council.

Sec. 114-115. - Discontinuance of prior advertising tax.
Subsequent to the adoption of the ordinance from which this division is derived, and the statutorily required levy of an ad valorem advertising tax for the budget year 1984-85, there shall be no levy of a special district ad valorem advertising tax for the Halifax Advertising Tax District for the budget year 1985-86 or thereafter. Such district shall hereafter be known as the Halifax Convention Tax District.

(Ord. No. 84-11, § IV, 7-19-84; Ord. No. 89-55, § III, 12-7-89)

**Editor's note**— Section III of Ord. No. 89-55, adopted December 7, 1989, added the last sentence to § 114-115. Section VII declared the provisions effective April 1, 1990.

Secs. 114-116—114-130. - Reserved.