

ORDINANCE NO. 2024-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, AMENDING SECTION 210.01 (TAXING DISTRICT AND LEVY) AND SECTION 210.03 (AUTHORIZED USES OF REVENUE) OF CHAPTER 210 (TOURIST DEVELOPMENT TAX) OF THE CODE OF INDIAN RIVER COUNTY, FLORIDA IN ORDER TO IMPOSE AN ADDITIONAL CENT OF TOURIST DEVELOPMENT TAXES AND TO REALLOCATE THE AUTHORIZED USES OF THE TOURIST DEVELOPMENT TAX REVENUE; AND PROVIDING FOR CODIFICATION, SEVERABILITY, REPEAL OF CONFLICTING PROVISIONS, AND AN EFFECTIVE DATE.

WHEREAS, Indian River County currently imposes four cents of tourist development taxes on the renting, leasing or letting, for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less, per section 125.0104, Florida Statutes; and

WHEREAS, pursuant to section 125.0104(3)(n), Florida Statutes, Indian River County is authorized to impose an additional cent of tourist development taxes; and

WHEREAS, on November 5, 2024, Indian River County voters approved authorizing the Board of County Commissioners to impose the additional cent allowed in section 125.0104(3)(n);

WHEREAS, the Board of County Commissioners wishes to impose an additional cent of tourist development tax and reallocate the existing uses of tourist development taxes in order to provide additional funding for beach renourishment purposes;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA THAT:

Section 1. Enactment Authority.

Article VIII, section 1 of the Florida Constitution and chapter 125, Florida Statutes vest broad home rule powers in counties to enact ordinances, not inconsistent with general or special law, for the purpose of protecting the public health, safety and welfare of the residents of the county. The Indian River County Board of County Commissioners specifically determines that the enactment of this ordinance is necessary to protect the health, safety and welfare of the residents of Indian River County.

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Section 2. Amendment of Section 210.01 (Taxing district and levy) and Section 210.03 (Authorized uses of revenue) of Chapter 210 (Tourist Development Tax).

New language indicated by underline, and deleted language indicated by ~~strikethrough~~.

Section 210.01 (Taxing district and levy) and Section 210.03 (Authorized uses of revenue) of Chapter 210 (Tourist Development Tax) of the Code of Indian River County, Florida is hereby amended to read as follows:

CHAPTER 210. TOURIST DEVELOPMENT TAX.

Section 210.01. Taxing district and levy.

- (a) There are hereby created two (2) taxing districts in which the tourist development tax is imposed. One taxing district encompasses the geographical boundaries of the City of Vero Beach. The second taxing district encompasses the remainder of geographical boundaries of Indian River County.
- (b) There is hereby adopted and imposed a two (2) percent tourist development tax in accordance with F.S. § 125.0104, on the exercise within each of the taxing districts herein created of the taxable privilege of renting, leasing or letting, for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less.
- (c) There is hereby adopted and imposed an additional one (1) percent tourist development tax in accordance with F.S. § 125.0104(3)(d), on the exercise within each of the taxing districts of the taxable privilege of renting, leasing, or letting for a consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less. Said additional tax shall be for the purpose of funding those authorized uses of tourist development tax revenue as set out in section 210.03(a)(4) of this ordinance.
- (d) There is hereby adopted and imposed an additional one (1) percent tourist development tax in accordance with F.S. § 125.0104(3)(l), on the exercise within each of the taxing districts of the taxable privilege of renting, leasing, or letting for consideration any living quarters or

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accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less. Said additional tax shall be for the purpose of funding those authorized uses of tourist development tax revenue as set out in section 210.03(a)(2) and section 210.03(a)(6) of this chapter.

(e) There is hereby adopted and imposed an additional one (1) percent tourist development tax in accordance with F.S. § 125.0104(3)(n), on the exercise within each of the taxing districts of the taxable privilege of renting, leasing, or letting for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, rooming house, mobile home park, recreational vehicle park, camping space or condominium for a term of six (6) months or less. Said additional tax shall be for the purpose of funding those authorized uses of tourist development tax revenue as set out in section 210.03(a)(2) of this chapter.

* * *

Section 210.03. - Authorized uses of revenue.

(a) All revenues received pursuant to this article shall be used for the following purposes only:

- (1) To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated convention centers, sport stadiums, sports arenas, coliseums or auditoriums within the boundaries of the county or subcounty special taxing distinct. However, these purposes may be implemented through services, contracts and leases with lessees that have sufficient expertise or financial capacity to operate such facilities;
- (2) To promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

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- (3) To fund convention bureaus, tourist bureau, tourist information centers and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county;
 - (4) To finance beach improvement, maintenance, renourishment restoration and erosion control, including shoreline protection, enhancement, cleanup, restoration of inland lakes and rivers to which there is public access;
 - (5) Until such time as Indian River County reaches a population of five hundred thousand (500,000) based on the most recent population estimated prepared pursuant to the provisions of F.S. § 186.901, as in effect on July 1st of each year, tax revenues received pursuant to this article may also be used to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more museums, zoological parks, fishing piers or nature centers which are publicly owned and operated or owned by not-for-profit organizations are open to the public.
 - (6) Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- (b) A minimum of fifty (50) percent of the revenues to be derived from the tourist development tax levied pursuant to sections 210.01(b) and (c) of this chapter shall be used ~~pledged to secure and liquidate revenue bonds issued by the county~~ for the purposes set forth in section (a)(4) of this section. ~~Up to one half (1/2) percent of t~~The remaining revenue derived from the tourist development tax levied pursuant to sections 210.01(b) and (c) of this chapter may be used ~~pledged to secure and liquidate revenue bonds issued by the county~~ for the purposes set forth in section (a)(1), ~~(2), and (3).~~

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Section 3. Codification. It is the intention of the Board of County Commissioners that the provision of this ordinance shall become and be made part of the Indian River County Code, and that the sections of this ordinance may be renumbered or re-lettered and the word ordinance may be changed to section, article or such other appropriate word or phrase in order to accomplish such intention.

Section 4. Severability. If any part of this ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, the remainder of this ordinance shall not be affected by such holding and shall remain in full force and effect.

Section 5. Conflict. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6. Effective Date. This ordinance shall become effective January 1, 2025.

This ordinance was advertised in the Indian River Press Journal on the ____ day of November 2024, for a public hearing to be held on the 3rd day of December, 2024, at which time it was moved for adoption by Commissioner _____, seconded by Commissioner _____, and adopted by the following vote:

Chairman Joseph E. Flescher	_____
Vice Chairman Deryl Loar	_____
Commissioner Susan Adams	_____
Commissioner Joseph H. Earman	_____
Commissioner Laura Moss	_____

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The Chairman thereupon declared the ordinance duly passed and adopted this 3rd day of December, 2024.

**BOARD OF COUNTY COMMISSIONERS OF
INDIAN RIVER COUNTY, FLORIDA**

By: _____
Joseph E. Flescher, Chairman

**ATTEST: Ryan L. Butler, Clerk
and Comptroller**

By: _____
Deputy Clerk

Approved as to form and
legal sufficiency:

By _____
Jennifer W. Shuler, County Attorney

EFFECTIVE DATE: This Ordinance was filed with the Department of State on the ____ day of December , 2024.