

Sec. 14-7. - Tourist development tax.

- (a) *Definitions.* The definitions as set forth in F.S. § 125.0104(2)(b) are incorporated into this section by reference.
- (b) The original county tourist development tax plan developed by the county tourist development council and submitted to the board of county commissioners on August 17, 2004, was hereby adopted. The exhibit A to the county tourist development tax plan under Ordinance 2013-08 shall be amended to read as stated in "Exhibit A" attached hereto and incorporated as if stated fully herein. This amendment shall take effect upon recording with the Secretary of State by the Sumter County Clerk, on a date no later than October 1, 2018.
- (c) There is hereby levied and imposed within the entire area of the county, a tourist development tax in the amount of two (2) percent of each dollar and major fraction of each dollar of the total consideration charged for lease or rental of properties as set forth in F.S. § 125.0104(3).
- (d) There is hereby created a permanent county tourist development council as set forth in F.S. § 125.0104(4)(e).
- (e) All revenues derived from the tourist development tax, if approved, shall be utilized consistent with the provisions of F.S. § 125.0104 and the tourist development tax plan adopted herein.

(Ord. No. 2004-25, §§ 1—3, 5, 6, 8-31-04; Ord. No. 2010-22, § 1, 11-23-10; Ord. No. 2013-08, § 1, 07-09-13; Ord. No. 2018-17, § 3, 6-26-18)

Editor's note— Ord. No. 2004-25, adopted Aug. 31, 2004 and passed at an election held Nov. 2, 2004, did not specifically amend the Code. Hence, its inclusion herein as section 14-7 was at the discretion of the editor.

Editor's note— Exhibit A as referenced above has not been set out, but may be inspected at the county office.