

ORDINANCE NO. 2026- 10

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, FLORIDA, INCREASING THE LEVY OF THE TOURIST DEVELOPMENT TAX PROVIDED IN SECTION 125.0104, FLORIDA STATUTES, THE "LOCAL OPTION TOURIST DEVELOPMENT ACT," THROUGHOUT THE INCORPORATED AND UNINCORPORATED AREA OF THE COUNTY FROM A TOTAL OF THREE-PERCENT (3%) TO A TOTAL OF FIVE-PERCENT (5%) ON ALL ACCOMMODATIONS AS ALLOWED UNDER THE LOCAL OPTION TOURIST DEVELOPMENT ACT, INCLUDING, WITHOUT LIMITATION, ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT MOTEL, APARTMENT, APARTMENT MOTEL, ROOMINGHOUSE, MOBILE HOME PARK, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM, FOR A TERM OF 6 MONTHS OR LESS; PROVIDING FOR A REFERENDUM; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR NEWSPAPER ADVERTISEMENT PURSUANT TO SECTION 100.342, FLORIDA STATUTES; PROVIDING FOR RATIFICATION; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, Franklin County (the "County") is a non-charter county as that term is used in Article VIII, Section 1(f), Florida Constitution; and,

WHEREAS, the County is given its home rule powers by the Florida Constitution, Section 125.01, Florida Statutes, and other provisions of Florida Law; and,

WHEREAS, the Board of County Commissioners of the County, (the "Board") is the governing body of the County; and,

WHEREAS, pursuant to Section 125.0104, Florida Statutes, the "Local Option Tourist Development Act", (the "Act") the County may levy and impose a Tourist Development Tax; and,

WHEREAS, pursuant to the Act, the Board has previously levied and imposed Tourist Development Tax at the current total rate of 3 percent; to wit:

- On September 21, 2004, Franklin County adopted Ordinance 2004-45 (two pennies). This ordinance levied and imposed a two-percent (2%) Tourist Development Tax throughout the entire incorporated and unincorporated area of the County on all accommodations allowable under the Act. Such levy was pursuant to Section 125.0104(3)(c), Florida Statutes, and County ordinance 2004-45. Such levy is hereby ratified and confirmed by this ordinance and shall remain

in full force and effect.

- On May 18, 2021, Franklin County adopted Ordinance 2021-06 (third penny). This ordinance levied and imposed an additional one-percent (1%) Tourist Development Tax throughout the entire incorporated and unincorporated area of the County on all accommodations allowable under the Act. Such levy was pursuant to Section 125.0104(3)(d), Florida Statutes and County Ordinance 2021-06. Such levy is hereby ratified and confirmed by this ordinance and shall remain in full force and effect.

and,

WHEREAS, the Act allows the Board to levy and impose two separate additional Tourist Development Tax at the rate of 1 percent each pursuant to §125.0104(3)(l) (the fourth penny) and §125.0104(3)(n) (the fifth penny), Florida Statutes; and

WHEREAS, as a result of the Tourist Development Tax previously levied and imposed by the County at the total rate of three-percent (3%), which shall continue to be imposed and collected as provided in Ordinance 2004-45 and Ordinance 2021-06, and the additional two-percent Tourist Development Tax levied and imposed by the County in this ordinance, the total Tourist Development Tax levied and collected by the County shall, subject to approval by referendum as set forth herein, be 5% as follows:

<u>Statutory Authority</u>	<u>Amount Levied</u>	
Section 125.0104(3)(c), Florida Statutes	2%	(Ordinance 2004-45)
Section 125.0104(3)(d), Florida Statutes	1%	(Ordinance 2021-06)
Section 125.0104(3)(l), Florida Statutes	1%	(§125.0104(3)(l))
Section 125.0104(3)(n), Florida Statutes	<u>1%</u>	(§125.0104(3)(n))
Total Levy	5%	

WHEREAS, the Board finds that the citizens of the County will benefit from the revenue generated by the continued levy of such Tourist Develop Tax and the increase thereof from three-percent (3%) to five-percent (5%); and

WHEREAS, on July 8, 2026, the Franklin County Tourist Development Council recommended to the Board of County Commissioners the levy of an additional Fourth Percent Tourist Development Tax pursuant to Section 125.0104(3)(l), Florida Statutes, (4th penny) and an additional Fifth Percent Tourist Development Tax pursuant to Section 125.0104(3)(n), Florida Statutes, (5th penny) subject to approval by referendum; and,

WHEREAS, the Board finds that the benefit enjoyed by citizens of the County will outweigh the costs associated with the levy of the Tourist Development Tax from three-percent (3%) to five-percent (5%), and thus the levy of the 4th and 5th pennies of the Tourist

Development Tax will be in the best interest of the citizens of the County; and,

WHEREAS, the Board has held a properly noticed public hearing and has considered all of the matters presented at such hearing prior to the adoption of this ordinance; and

WHEREAS, such additional assessments pursuant to §125.0104(3)(l) and §125.0104(3)(n), Florida Statutes, if approved at referendum, will require an amendment to the County's Tourist Development Plan; and

WHEREAS, the Act provides that the County's assessment of the additional Tourist Development Tax pursuant to subsection 3(l) and subsection 3(n) of Section 125.0104, Florida Statutes, may not be begin until voter authorization by referendum at a general election;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, that:

Recitals

1. **Preamble:** All of the above recitals are hereby incorporated into, and made a part of, this ordinance as if restated herein and also constitute the legislative findings and intent of the Board.

Levy of the Tourist Development Tax

2. **Levy of One-Percent Tourist Development Tax:** Pursuant to Section 125.0104(3)(1), the County does hereby levy and impose throughout the entire incorporated and unincorporated area of the County, an additional Tourist Development Tax of one-percent (a 4th penny) on all accommodations allowable under the Act, subject to voter approval by referendum as set forth herein.

3. **Levy of One-Percent Tourist Development Tax:** Pursuant to Section 125.0104(3)(n), the County does hereby levy and impose throughout the entire incorporated and unincorporated area of the County, an additional Tourist Development Tax of one-percent (a 5th penny) on all accommodations allowable under the Act, subject to voter approval by referendum as set forth herein.

4. **Use of Proceeds:** The Tourist Development Tax levied and imposed by this ordinance, if approved at referendum on November 3, 2026, shall be limited to the uses authorized by the Act.

5. **Duration of this Ordinance:** The Tourist Development Tax levied and imposed by this ordinance shall remain in full force and effect until repealed by ordinance of the Board.

6. **Collection and Administration:** The Tourist Development Tax shall be collected and administered by the Florida Department of Revenue pursuant to Chapter 212, Florida Statutes.

Referendum

7. **Calling for Referendum.** Pursuant to applicable Florida Law, including Section 101.161, Florida Statutes, a referendum of the qualified electors is hereby called to be held on November 3, 2026, to determine whether or not the levy of the additional two percent Tourist Development Tax shall be levied and collected by Franklin County pursuant to Sections 125.0104 (3)(l) and 125.0104(3)(n), Florida Statutes. All qualified electors in the County shall be entitled and permitted to vote in such referendum.

8. **Notice of Referendum.** Pursuant to Section 100.342, Florida Statutes, Franklin County shall comply with all applicable notice requirements associated with the referendum. Franklin County shall provide at least 30 days' notice of the election or referendum by publication in newspaper of general circulation in Franklin County. Franklin County shall publish such notice at least twice, once in the fifth week and once in the third week, before the week in which this referendum is to be held.

9. **Official Ballot Title:** Shall the Tourist Development Tax be increased from three-percent to five-percent?

10. **Official Ballot Summary:** Referendum election to consider approving Ordinance 2026- 10 increasing the Tourist Development Tax by two-percent pursuant to §125.0104(3)(l) and §125.0104(3)(n), Florida Statutes, with use of the Tourist Development Tax to be strictly limited to the uses allowed by law.

11. **Official Ballot Language.** The ballots to be used in said election shall be in the form as provided by law and shall contain the question to be voted upon and said question shall be in substantially the following form:

NOVEMBER 3, 2026
OFFICIAL BALLOT
FRANKLIN COUNTY, FLORIDA
TOURIST DEVELOPMENT TAX REFERENDUM

Shall Franklin County Ordinance 2026-10 be approved to levy and collect an additional two percent Tourist Development Tax under Fla. Stat. Sections 125.0104(3)(l)(n) from all Tourists (as defined in F.S. 125.0104) in order to provide additional revenue to promote tourism and for tourism related purposes in Franklin County?

___ FOR the additional two percent TOURIST DEVELOPMENT TAX

___ AGAINST the additional two percent TOURIST DEVELOPMENT TAX

Miscellaneous

12. Ordinance 2004-45 is not subject to the referendum provided for by this ordinance and is hereby ratified and confirmed.

13. Ordinance 2021-06 is not subject to the referendum provided for by this ordinance and is hereby ratified and confirmed.

14. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

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

16. The effective date of this ordinance and the levy and imposition of each of the respective additional Tourist Development Taxes levied by this ordinance shall be the first day of the second month following referendum approval of the levy specified herein.

17. The clerk is hereby directed to furnish a certified copy of this ordinance to the Department of Revenue within 10 days after approval of this ordinance. Upon the return of the results of the referendum, the Clerk is directed to furnish certified copies of the results of the referendum to the Department of Revenue.

18. CODIFICATION: This ordinance shall be codified as section 16-5 of the Franklin County Code.

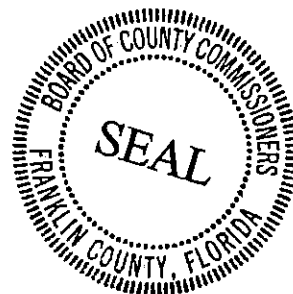
ORDAINED upon motion, second, after discussion, by vote of 5 for and 0 against by the Board of County Commissioners of Franklin County, Florida, this 2nd day of September, 2026.

Franklin County Board of County
Commissioners

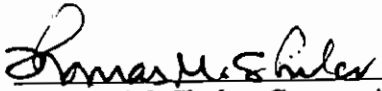
Ricky D. Jones
Ricky D. Jones, Chairman

ATTEST:

Michael H. Hume
Attest: Clerk of the Court



Approved as to form and content:


Thomas M. Shuler, County Attorney