

DESOTO COUNTY

ORDINANCE NO. 2026 -

AN ORDINANCE AMENDING ARTICLE XIX OF THE DESOTO COUNTY CODE OF ORDINANCES TITLED “THREE PERCENT TOURIST DEVELOPMENT TAX” OF CHAPTER 10 “TAXATION, ASSESSMENT AND FEES”, BY INCLUDING AND CODIFYING THE AMENDED EXHIBIT A INTO SECTION 10-380, TITLED “COUNTY TOURIST DEVELOPMENT PLAN FUNDED” FOR THE PROPOSED USES OF REVENUES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the Florida Local Option Tourist Development Act, section 125.0104, Florida Statutes, permits the Board of County Commissioners of DeSoto County, Florida (the "County" or "Board") to levy a tourist development tax ("TDT") as provided in said statutes; and

WHEREAS, pursuant to section 125.0104, Florida Statutes, the Board enacted Chapter 10, Article XIX of the DeSoto County Code of Ordinances ("TDT Ordinance") titled "Three Percent Tourist Development Tax", which levies a three percent (3%) TDT within DeSoto County pursuant to Ordinance No. 2010-15, and Ordinance No. 2014-06; and

WHEREAS, Ordinance No. 2010-15 established a Tourist Development Plan which set forth the uses and allocation of the TDT for the first twenty-four (24) months following the levy of the TDT, which was attached as Exhibit A to Ordinance No. 2010-15, and cross-referenced in Section 10-380 of the TDT Ordinance, however, not fully codified therein; and

WHEREAS, on April 21, 2026, the DeSoto County Tourist Development Council reviewed and, by majority vote, recommended adoption of the changes to the County's Tourist Development Plan set forth herein; and

WHEREAS, the Board has determined that it is desirable to update the Tourist Development Plan for the proposed uses of revenues as authorized in section 125.0104(5), Florida Statutes; and

WHEREAS, pursuant to subsection 125.0104(4)(d), Florida Statutes, after enactment or renewal of the ordinance levying and imposing the tax, the plan for tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board; and

WHEREAS, on May 12, 2026, the Board, by a vote of at least a majority plus one, adopted this Ordinance amending the County’s Tourist Development Plan as set forth herein.

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

SECTION 1. AMENDMENT TO CHAPTER 10, ARTICLE XIX OF THE DESOTO COUNTY CODE OF ORDINANCES. Chapter 10, Article XIX, Section 10-380 titled “County Tourist Development Plan funded” is hereby amended as set forth in Exhibit A and incorporated herein by reference.

SECTION 2. SEVERABILITY. It is declared to be the intent of the County that, if any section, subsection, sentence, clause, phrase or portion of this Ordinance is held invalid or unconstitutional by any court of competent jurisdiction, then such determination shall not affect the validity of the remaining sections.

SECTION 3. REPEALER. All ordinances, or parts of ordinances, in conflict herewith be, and the same, are hereby repealed.

SECTION 4. CODIFICATION. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of Exhibit A to this Ordinance shall become and made a part of the Code of Ordinances of DeSoto County, Florida, that the sections may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word, as required.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect as provided by law. T

DULY PASSED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, this 12th day of May, 2026.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA**

By: _____
Mandy Hines
County Administrator

By: _____
Steve Hickox, Chairman
Board of County Commissioners

APPROVED AS TO LEGAL FORM

By: _____
Valerie Vicente
County Attorney