Annual Resort Tax Application

Ordinance # 11-1574

As a prerequisite to filing for a Resort Tax Certificate, you must first obtain a Certificate of Use and a Local Business Tax Receipt from the Town of Surfside.

All businesses required to pay resort tax shall first register and obtain the Resort Tax Registration Certificate to be renewed annually. Please complete this Resort Tax Application and submit along with the annual $100 registration fee made payable to the Town of Surfside. Once you have submitted this application, you will receive the Resort Tax Reports which are required to be filed monthly along with your State Revenue sales tax report as back up.

Certificate of Use Number: _____ Local Business Tax Receipt Number: _____

Type of Business _____

- ☐ Existing Business
- ☐ New Business Date of Commencement of Business: ___/___/___

Type of Resort Tax Collected (Check All that Apply)

- ☐ Rooms
- ☐ Food and Beverage
- ☐ Short Term Rental

Date of Application: ___/___/___ Resort Tax Certificate Number: _____

Business Name:_____ Doing Business As: _____

Business Address: _____ City: _____ State: ____ Zip:_____

Business Phone Number: _____ Other Number: _____

Business E-Mail Address: _____ Type of Business: _____

Mailing Address: _____ City: _____ State: ____ Zip:_____

Owner/ Operator Name: _____ E-Mail:_____

Owner/ Operator Signature _____

This return should be prepared on a typewriter or printed out legibly with blue ink only. Make all remittances payable by check or money order to Town of Surfside.

ORIGINAL – IMPORTANT

This return must reach the Town of Surfside before the last day of the preceding month for which the tax is due to avoid penalty and loss of 2% commission.

OPERATOR MUST FILE A ZERO RETURN EVEN THOUGH NO TAX IS DUE.

Be Sure!

1. Form is filled out completely.
2. Month covered is correct.
3. Remittance is attached and signed.
4. Include Supporting documents.

TOWN OF SURFSIDE
9293 Harding Avenue
Surfside, Florida 33154

Ordinance #11-1574

RESORT TAX REPORT
4% ROOMS
2% FOOD AND BEVERAGES

Reported month _____ Year _____

If you close or sell your business, or if you change your business location, please immediately notify the Town of Surfside Resort Tax Department in writing.

COLUMNS	1	2
Enter figures for items below in appropriate column at right	Sales	Taxes
A. Gross Taxable food and beverage receipts		
B. Exempt Sales		
C. Taxable food and beverage sales (lines A-B)		
D. Gross Taxable rental receipts		
E. Exempt Sales - Total rent over 6 months		
F. Taxable rental sales (lines D-E)		
G. Total Taxes Collected (lines C+F)		
H. Deduct 2% of line G as your commission if this return is filed on time. NOT TO EXCEED $50 per month per registered business.		
I. Debit or credit memos issued by Town of Surfside		
J. Total amount due (lines G-H plus or minus I) if this return is filed on time pay this amount to Town of Surfside		
K. Add 10% of line G as your original month of delinquency, add additional 10% of line G as your continued month of delinquency if this return is not filed on time		
L. Add 1% of line G and multiply by number of months of delinquency if this return is not filed on time		
M. Total amount due (lines G+K+L plus or minus I) if this return is not filed on time pay this amount to Town of Surfside		

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Business Name _____ **(DBA)** _____ **Print Name** _____

_____ _____

Date **Signature of Operator**

SEE DETAILED INSTRUCTIONS AND GENERAL INFORMATION ON INSIDE

RETURN THIS COPY TO THE TOWN OF SURFSIDE

Keep the "Operators Copy" on the back of this form for your records

DIVISION 1. RESORT TAX

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Sec. 70-106. Short title of article.

This article shall be known as the Surfside Resort Tax Ordinance.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-107. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Apartment house means any building or part thereof where separate accommodations for two or more families living independently of each other are supplied to transient or permanent guests or tenants either owned or operated by an individual, trust, or corporate entity. The term "apartment house" shall include houses, condominium, bungalow courts, timeshare rentals, and all other dwellings or similar character.

Appeal is the process for requesting a formal change to an official decision.

Audit means an examination and verification of accounting records and supporting documents.

False or fraudulent return means a return that is filed with incorrect and/or incomplete information.

Guest means any person making a retail purchase of (a) food or beverages; or (b) alcoholic beverages sold at retail for consumption on the premises, at any restaurant or other business premises required by law to be licensed by the State Hotel and Restaurant Commission or by the State Beverage Department.

Hotel and *motel* mean every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants, whether or not there is, in connection with any of the building, any dining room, cafe or other place where meals or lunches are sold or served to guests.

Lawful means obeying or conforming to the law.

Occupancy means the use or possession or the right to the use or possession of any room in a hotel, motel or apartment house, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of such room.

Occupant means a person who, for a consideration, uses, possesses or has the right to use or possess any room in a hotel, motel or apartment house under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Operator means any person operating a hotel, motel, apartment house or any person operating a restaurant or other premises serving or selling at retail food or beverages, and of alcoholic beverages sold at retail for consumption on the premises, at any place of business required by law to be licensed by the State Hotel and Restaurant Commission or by the State Beverage Department in the town, including but not limited to the owner or proprietor of such premises, the lessee, sublessee or mortgagee in possession, the licensee, or any other person otherwise operating such hotel, motel, apartment house, restaurant or other premises.

Person means an individual, partnership, society, association, joint stock company, corporation, estate receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals.

Rent means the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

Restaurant means any business or place for the serving of food or beverages required by law to be licensed by the Hotel and Restaurant Commission of the State, or any premises required by law to be licensed by the State Beverage Department for the sale of alcoholic beverages.

Return means any return filed or required to be filed as provided in this article.

Room means any room of any kind in any part or portion of a hotel, motel or apartment house, which is available for or let out for use or possession for any purpose other than as a place of public assembly.

Sales price means the retail sales price charged by the operator to a guest, consumer or any other person for each sale of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises.

Special master or special magistrate means a person appointed pursuant to this chapter.

Take out means consumption away from and/or within the environs of the business.

Town manager means the town manager of the town or designee.

Unlawful means not obeying and not conforming to the law.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-108. Violations of article generally.

(a) Any operator or other person who fails or refuses to register as required in this article or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the town manager, or who renders a false or fraudulent return or claim shall be guilty of a violation of this article and shall be punishable as provided in section 1-8

(b) Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this article shall be guilty of a violation of this article and shall be punishable as provided in section 1-8

(c) In addition to the foregoing the town, in its sole discretion, may revoke all other licenses including, but not limited to, certificate of occupancy, certificate of use, and such other licenses as permitted by law.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-109. Imposition; amount.

(a) There is hereby levied and there shall be paid a tax of four percent on the rent of every occupancy of a room in any hotel, motel or apartment house in the town, and also two percent upon the total sales price of all items of food or beverages sold at retail and of alcoholic beverages, including all refrigerated beverages, sold at retail for consumption on the premises or consumption away from and/or within the environs of the business (take out) of any restaurant or business selling such items.

(b) As provided by Ordinance No. 1286, enacted on August 11, 1992, in lieu of the tax imposed and levied pursuant to section 70-109(a) above, there is hereby imposed and levied a municipal resort tax:

(1) Upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, as the same are defined in Part I, Chapter 212, Florida Statutes, in the town, at the rate of four percent of the rent received by the person renting such room or rooms from the person paying such rent; and

(2) Upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages, including all refrigerated beverages, sold at retail for consumption on the premises or consumption away from and/or within the environs of the business (take out) of any restaurant or at any place of business selling such items in the town required by law to be licensed by the State Hotel and Restaurant Commission or by the State Beverage Department, at the rate of two percent of such retail sales price.

(c) The tax shall constitute a debt owed by the occupant or guest to the town which shall be extinguished only by payment to the operator or to the town. The occupant or guest shall pay

the tax to the operator of the hotel, motel, apartment house or restaurant at the time the rent or the sales price is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the occupant's ceasing to occupy space in the hotel, motel or apartment house. The operator is solely responsible for payment to the town regardless of the operator's collection deficiencies and/or inability to collect from the occupant or guest.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-110. Exemptions, applicability.

(a) No municipal resort tax shall be imposed pursuant to this article upon:

(1) Federal, state or town governments, or any agency thereof.

(2) Any nonprofit religious, nonprofit educational or nonprofit charitable institution when engaged in carrying on the customary nonprofit religious, nonprofit educational or nonprofit charitable activities.

(3) Persons and transactions exempted as provided by section 4, chapter 67-930, Laws of Florida, 1967.

(b) No municipal resort tax shall be paid on any transaction involving rent or a sales price of less than fifty cents ($.50). No municipal resort tax shall be imposed or paid on any rents collected under a written lease for a period longer than six consecutive months.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-111. Registration required; registration certificate.

(a) Within 30 days after the effective date of the ordinance from which this article is derived, or within 30 days after commencing business, whichever is later, each operator of any hotel, motel, apartment house or restaurant shall register the hotel, motel, apartment house or restaurant with the town manager and obtain a resort tax registration certificate, to be posted in a conspicuous place on the premises at all times. The certificate shall, among other things, state the following:

(1) The name of the Operator, mailing address and names of the corporate officials if applicable.

(2) The address of the hotel, motel, apartment house or restaurant.

(3) The date upon which the certificate was issued.

(b) Such certificate shall contain the following statement:

"This Resort Tax Registration Certificate signifies that the Person named on the face hereof has fulfilled the requirements of the Resort Tax Ordinance by registering with the Town Manager for the purpose of collecting from Occupants or Guests the Resort Tax and remitting said tax to the Town Manager. This certificate does not authorize any Person to conduct any unlawful business in an unlawful manner, nor to operate a Hotel, Motel, Apartment House or Restaurant without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this Town. This certificate does not constitute a permit."

(c) Such registration certificate shall not be assignable or transferable, and each new operator shall be required to obtain a new registration certificate.

(d) All businesses must secure an annual business tax receipt, an annual occupational license, certificate of occupancy and certificate of use. As permitted by law the issuing of these licenses is conditional upon payment of all outstanding resort tax returns.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-112. Collection by operator.

Each operator shall collect the tax imposed by this article to the same extent and at the same time as the rent or sales price is collected from every occupant or guest. No operator shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator; that it will not be added to the rent or sales price; or that, if added, any part will be refunded except in the manner provided in this article.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-113. Records to be maintained by operator.

It shall be the duty of every operator to keep all records as may be necessary to determine the amount of tax due pursuant to this article and to preserve such records for a period of three years. The town manager, or his/her designee including independent auditors, shall have the right to inspect such records at all reasonable times and to conduct an audit as deemed necessary. The following records shall be kept available for inspection/audit: invoices of product purchases, sales receipts, tax receipts submitted to the State of Florida, tax returns, and all other relevant documents.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-114. Refunds.

(a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the Town under this article, it may be refunded as provided in subsections (b) and (c) of this section, provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the town manager within one year of the date of payment. The claim shall be on forms furnished by the town manager.

(b) An operator may claim as a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received, or when it is established in a manner prescribed by the town manager that the person from whom the tax has been collected was not an occupant or guest lawfully subject to the tax collected pursuant to this article; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the occupant or guest or credited to rent subsequently payable by the occupant or guest to the operator.

(c) An occupant or guest may obtain a refund of taxes overpaid, paid more than once, or erroneously or illegally collected or received by the town, by filing a claim in the manner provided in subsection (a) of this section, but only when the tax was paid by the occupant or guest directly to the town manager or when the occupant or guest, having paid the tax to the operator, establishes to the satisfaction of the town manager that the occupant or guest has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto with supporting documents as outlined in section 70-113. No refund or credit shall be allowed unless a signed affidavit and claim in writing is timely filed with the town manager as described in subsection (a) above.

(Ord. No. 1574, § 2, 6-4-11)

Sec. 70-115. Operator's credit for collecting tax.

For the purpose of compensating the operator for the keeping of prescribed records and the proper accounting and remitting of taxes by him, such operator shall be allowed two percent of the amount due and accounted for and remitted to the Town, in the form of a deduction, in submitting his report and paving the amount due by him, and the town manager shall allow such deduction of two percent of the amount of the tax to the person paying the tax for remitting the tax in the manner provided in this article and for paying the amount due to be paid by him. The amount of compensation is not to exceed $50.00 per monthly remittance per registered business. The two-percent allowance shall not be granted, nor shall any deduction be permitted, where the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or make proper prescribed reports.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-116. Filing of return; remittance of tax.

Each operator shall, on or before the 30th day of the month following the close of each calendar month, or at the close of any longer reporting period which may be established by the town manager, make a return on forms provided by the town manager, of the total rent or sales prices charged and received and the amount of tax collected. Operators shall file a zero return if applicable. At the time the return is due and filed, the full amount of the tax collected, less the applicable operator's credit for collecting tax shall be remitted to the town manager. Applicable penalties will be applied for any late submittal of returns and the operator's credit will not qualify. The town manager may, establish shorter reporting periods for any certificate holder if he deems it necessary in order to ensure collection of the tax, and he may require further information on the return. Returns and payments are due immediately upon cessation of business for any reason. All returns shall be accompanied with copies of tax receipts filed with the county/state. The town reserves the right to conduct a resort tax audit of the participating businesses. All taxes collected by operators pursuant to this article shall be held in trust for the account of the town until payment thereof is made to the town. The filing of returns electronically is mandatory upon notification from the town manager.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-117. Delinquency penalties; interest.

(a) *Original delinquency.* Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.

(b) *Continued delinquency.* Any operator who fails to remit such tax on or before the 30th day following the date on which the tax first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax, plus the ten percent penalty first imposed.

(c) *Fraud.* If the town manager determines that the nonpayment of any tax due under this article is due to fraud, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (a) and (b) of this section.

(d)

Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest, at the rate of one percent per month or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the tax first became delinquent until paid.

(e) *Penalties and interest merged with tax.* Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required to be paid under this article.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-118. Failure to collect and report tax; determination of tax by town manager.

(a) If any operator shall fail or refuse to collect the tax imposed by this article and to make, within the time provided in this article, any report and payment of the tax or any portion thereof required by this article, the town manager shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the town manager shall procure such facts and information as he is able to obtain, upon which to base the assessment of any tax imposed by this article and payable by any operator who has failed or refused to collect the tax and to make such report and payment, the town manager shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this article.

(b) If any operator charged in this section fails or refuses to make his records available for inspection so that no audit or examination has been made of the books and records of such operator or person, fails or refuses to register as an operator, or fails to make a report and pay the tax as provided by this division, or makes a grossly incorrect report, or makes a report that is false or fraudulent, it shall be the duty of the town to make an assessment from an estimate based upon the best information then available to it for the taxable period of sales or rentals, together with interest, plus penalty, if such have accrued, as the case may be. Then the Town shall proceed to collect such taxes, interest and penalty on the basis of such assessment, which shall be considered prima facie correct; and the burden to show the contrary shall rest with the operator.

(c) The town manager may charge a reasonable fee for obtaining information which requires the ascertainment of the amount of any tax collected by the operator or any prorations and any expenses entailed by the town in determining the prorations of any amount collected or due upon any transfer.

(d) In case such determination is made, the town manager shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed, at his last known address. Such operator may, within five business days after the serving or mailing of such notice;

(1) Pay the amount due and any additional assessed fees in the manner and within the time indicated on the notice; or

(2) Request an administrative hearing before a special master to appeal the decision of the town manager which resulted in the assessed tax, interest, and penalties.

(e) An appeal of the determination of the tax notice shall be accomplished by filing a request in writing setting forth the specific grounds of fact and in law for the appeal, at the address indicated on the tax determination notice, not later than five business days after the service of the tax determination notice. Failure of the named violator to appeal the decision of the town manager within the prescribed time period shall constitute a waiver of the violator's right

to an administrative hearing before a special master. A waiver of the right to an administrative hearing shall be treated as an admission of the violation, and the penalties shall be assessed accordingly.

(f) If the named violator, after service of the tax determination notice, fails to pay the tax assessed, interest, and penalties, or timely request an administrative hearing before a special master, the town manager shall prepare an affidavit of default. The affidavit must so reflect and must set forth a request that the special master issue an order finding the violator guilty of a continuing violation, imposing continuing delinquency penalties to be effective beginning on the date of the tax determination notice, and ending at the date the taxes, fees, and penalties are paid. The town manager in consultation with a special master, shall set the matter down for hearing on the next regularly scheduled hearing date or as soon thereafter as practicable.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-119. Hearing procedures; enforcement of orders.

(a) Upon receipt of a named violator's timely request for an administrative hearing for any tax determination notice, or upon receipt of affidavit(s) of noncompliance from the town manager, the special master shall set the matter down for hearing on the next scheduled hearing date or as soon thereafter as possible.

(b) The manager shall send a notice of hearing by first class mail to the named violator at his last known address. The notice of hearing shall include, but not be limited to, the following:

(1) The name of the town manager or designee who issued the tax determination notice.

(2) The factual description of the alleged violation constituting reasonable cause.

(3) The date of alleged violation.

(4) The section of the Code allegedly violated.

(5) The place, date and time of the hearing.

(6) The right of a violator to be represented by an attorney.

(7) The right of violator to present evidence, witnesses and cross-examine witnesses, if not waived pursuant to section 70-118(e).

(8) Notice that failure of the violator to attend the hearing may result in a civil penalty and administrative hearing costs being assessed.

(9) Notice that requests for continuances will not be considered unless received by the special master at least five calendar days prior to the date set for the hearing, and absent a showing of good cause.

(c) If there are cases to be heard, the special master shall call hearings on a monthly basis or upon the request of the manager, no hearing shall be set sooner than ten calendar days from the date of service of the civil violation notice, excluding Saturdays, Sundays and holidays.

(d) A hearing date shall not be postponed or continued unless a request for continuance, showing good cause for such continuance, is received in writing by a special master and the manager at least five calendar days prior to the date set for the hearing.

(e) All hearings of a special master shall be open to the public. All testimony shall be under oath. Upon proper prior notice, a hearing shall proceed in the absence of the named violator or the special master may enter a default order.

(f) The proceedings at the hearing shall be recorded and may be transcribed at the expense of the party requesting the transcript.

(g) The town clerk shall provide clerical services and the manager shall provide administrative personnel as may be reasonably required by special masters for the proper performance of their duties.

(h) Each case before a special master shall be presented by the manager, his or her designee or the town attorney. The manager shall have the authority to retain legal counsel for the special master upon request.

(i) The hearing need not be conducted in accordance with the formal rules relating to evidence and witnesses, but fundamental due process shall be observed and shall govern the proceedings.

(j) Each party shall have the right to call and examine witnesses; to introduce exhibits; to cross-examine opposing witnesses on any matter relevant to the issues even though that matter was not covered in the direct examination; to impeach any witnesses regardless of which party first called that witness to testify; and to offer rebuttal of the evidence.

(k) A special master shall make findings of fact and conclusions of law based on evidence of record. In order to make a finding upholding the town manager's decision, a special master must find that a preponderance of the evidence indicates that the named violator was responsible for the violation of the relevant section of the Code.

(l) The fact-finding determination of the special master shall be limited to whether or not the violation alleged occurred, and, if so, whether the person named in the notice of violation may be held responsible for that violation. Based upon this fact-finding determination, a special master shall either affirm or reverse the decision of the town manager as to the responsibility of the named violator of the code violation. If a special master reverses the decision of the Town Manager and finds the named violator not responsible for the code violation in the alleged civil violation notice because the town did not present a preponderance of evidence to indicate that such violator is responsible for the violation, then, and in that case, the named violator shall not be liable for the payment of any civil penalty, absent reversal of the special master's findings pursuant to section 70-120 hereof.

(m) If the decision of the special master is to affirm the decision of the town manager, the following elements shall be included:

(1) The amount of tax, fees, and penalties in the tax determination notice and as otherwise provided for herein.

(2) Administrative costs of hearing in the amount of not less than $200.00.

(3) The date by which the violation must be corrected to prevent resumption of continuing violation penalties, if any.

(n) If correction is not made within the period set by the special master, continuing violation penalties shall begin to accrue again after the time for correction has run and the town manager has filed an affidavit of noncompliance and a notice of continuing violation. The town manager shall serve on the violator a copy of the affidavit of noncompliance and a notice of continuing violation which shall include the following:

(1) Date of issuance.

(2) A reference to the order of the special master that continues to be violated.

(3) Notice of the right to request an administrative hearing before the special master and instructions on how to file the request.

(4) Notice that failure to request an administrative hearing within five business days after the date of the notice of continuing violation shall constitute a waiver of the right to a hearing.

(5)

Notice that the hearing is strictly limited to whether and when the violator complied with the order of the special master.

(6) Notice that the violator shall be liable for the reasonable costs of the administrative hearing if the violator is unsuccessful at the hearing. At reasonable intervals, a violator may request an inspection to determine compliance with an order of the special master. After his inspection, the town manager shall issue an affidavit of noncompliance and notice of continuing violation or an affidavit of compliance, in recordable form, as appropriate.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-120. Appeals.

(a) An aggrieved party, including the town, may appeal a final order of a special master to the circuit court. Such an appeal shall not be a hearing de novo but shall be limited to appellate review of the record created before the special master. An appeal shall be filed within 30 calendar days of the issuance of the order sought to be overturned. Failure to make such appeal within the prescribed 30-day period shall render the findings of the special master conclusive, binding and final.

(b) Unless the findings of a special master are overturned in a proceeding held pursuant to this section, the findings of the special master shall be admissible in any proceeding to collect unpaid penalties.

(c) No aggrieved party other than the town may apply to the court for relief unless such party has first exhausted all remedies provided for in this chapter and has taken all available steps provided in this chapter. It is the intention of the town that all steps provided by this chapter shall be taken before any application is made to the court for relief, and no application shall be made by any aggrieved party other than the town to a court for relief except from an order issued by a special master pursuant to this chapter. It is the intention of the town that, notwithstanding anything to this chapter to the contrary, the town shall retain all rights and remedies otherwise available to it to secure compliance with or prevent violations of the Code. For purposes of an appeal, the clerk shall make available, for public inspection and copying, the record upon which each final order of a special master is based. The clerk shall make a reasonable charge, commensurate with the cost for the preparation of the official record on appeal and transmittal thereof to the circuit court, for making certified copies of any record or portion thereof.

(Ord. No. 1574, § 2 6-14-11)

Sec. 70-121. Actions to collect, enforcement.

(a) Any tax required to be paid by any occupant or guest under the provisions of this article shall be deemed a debt owed by the occupant or guest to the town. Any such tax collected by an operator which has not been paid to the town shall be deemed a debt owed by the operator to the town. Any person owing money to the town under the provisions of this article shall be liable to an action brought in the name of the Town for the recovery of such amount and all reasonable and applicable administrative and legal fees.

(b) The town shall have the same duties and privileges as the Department of Revenue under F.S. Chapter 212, Part I, and may use any power therein granted to the Department of Revenue, including enforcement and collection procedures and penalties.

(Ord. No. 1574, § 2, 6-14-11)

Sec. 70-122. Taxes to constitute special fund.

The total receipts of the resort tax portion from the tax imposed and levied pursuant to this article shall be kept and maintained in a separate fund and shall in no event be transferred to the general fund. The use of this fund is subject to the budgetary process of the town on a fiscal year basis. A budget for the utilization of this fund must be submitted for the town commission approval as a part of the budget adoption process. A minimum of 34 percent of the fund shall be used for the promotion of the tourist industry under the annual tourist bureau budget, which shall include but not be restricted to the following: publicity, advertising, promotional events, tourist bureau activities.

(Ord. No. 1574, § 2, 6-14-11)