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3 A bill to be entitled

4 An act relating to the City of Jacksonville,
5 Duval County; amending s. 212.0306, F.S.;
6 authorizing the City of Jacksonville, Duval
7 County, to levy certain local option food and
8 beverage taxes by ordinance adopted by a
9 majority vote of the governing body; providing
10 an effective date.
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12 Be It Enacted by the Legislature of the State of Florida:

13 Section 1. Subsection (1) of section 212.0306(1),
14 Florida Statutes, is amended to read:

15 212.0306 Local option food and beverage tax; procedure for
16 levying; authorized uses; administration.-

17 (1) Any county, as defined in s. 125.011(1), and the City of
18 Jacksonville, Duval County, may impose the following additional
19 taxes, by ordinance adopted by a majority vote of the governing
20 body:

21 (a) At the rate of 2 percent on the sale of food, beverages,
22 or alcoholic beverages in hotels and motels only.

23 (b) At the rate of 1 percent on the sale of food, beverages,
24 or alcoholic beverages in establishments that are licensed by the
25 state to sell alcoholic beverages for consumption on the premises,
26 except for hotels and motels; however, the tax shall not apply to
27 any alcoholic beverage sold by the package for off-premises
28 consumption.

29 Section 2. This act shall take effect upon becoming a
30 law.