

Date:

Monday March 11th, 2019

Location:

Nassau County Board of Commissioner

96135 Nassau Place Yulee, Florida 32097

5:30pm

Agenda

I. Danny Leeper Call to Order II. Approval of December 20th, 2018 Meeting Minutes Danny Leeper III. 3-minute limit Public Input (items not on the agenda) IV. Beach Related Items Gil Langley V. Comprehensive Signage & Wayfinding Gil Langley VI. Adjourn



Board Meeting
Thursday December 20, 2018
9:00 a.m.
Residence Inn, Conference Room
2301 Sadler Road
Fernandina Beach, FL 32034

Present:

Barbara Halverstadt, Danny Leeper, Jim McManemon, Chip Ross, Arlene Filkoff,

Bob Hartman, Len Kreger

Absent:

Mary O'Donnell, George Sheffield, Olivia Hoblit

Staff:

Gil Langley, Amy Boek, Susan Hurley, Kate Harris Jamie Fallon, Deb

Nordstrom,

I. Call to Order

Meeting was called to order by Danny Leeper at 9:09 a.m.

II. Approval of Minutes – November 7th, 2018 TDC Meeting

A motion was made by Jim McManemon to approve minutes of the last meeting, seconded by Barbara Halverstadt. All approved.

III. Public Input: Items not on the agenda:

No public input.

IV. Financials

Gil Langley

FY19 Budget vs Actual – Marketing Dollars are on track. October bed tax collection is up 21.15%. November and December are on track to be good months.

V. Performance Metrics

Gil Langley

- A) October STR shows a .6% increase in occupancy, an 8.9% increase in ADR and a 9.5% increase in RevPAR.
- B) November STR shows a 1.5% decrease in occupancy, an 8.1% increase in ADR and a 6.6% increase in RevPAR.

Gil Langley congratulated his staff for an exception job handling three major events and pointed out that the metrics showed continued success in our strategy to increase yield. Discussion continued with Jim McManemon reporting that he had heard that the retail partners enjoyed a

record December as did local restaurants. Mr. McManemon mentioned that this is further proof of how the tourism business spreads positive economic impact throughout the community. The Ritz-Carlton, Amelia Island just had a job fair and hired an additional 40 employees. And his existing staff was able to continue enjoying full-time workweeks without the hotel having to cut hours due to a drop-in occupancy. Danny Leeper also emphasized that now is not the time to stop marketing, we must continue to market and educate that importance of tourism to our community. Bob Hartman commented that he enjoyed the Dickens on Centre Event and it reached a great deal of new targets for his hotel.

The Dickens on Centre Event created a \$2.8M economic impact (+3%) and 76% of the visitors had a prior awareness to the event (compared to 57% last year) and 25% of the event participants stayed overnight, with many visitors already booking rooms for next year's event.

VI. Old Business: Gil Langley

Gil Langley and Danny Leeper congratulated and welcomed Len Kreger and Arlene Filkoff as new AI TDC Board members. Olivia Hoblit will be replacing David Caples.

Tourist Development Tax Discussion started with Gil Langley reiterating that the 10-year marketing plan was approved at the November 7, 2018 Board Meeting with the 65,15,10,10 funding allocation. It also received support from the city and county commission.

VII. New Business:

Chip Ross presented the Comprehensive Beach Management & Signage Plan.

The presentation discussed preliminary plans for Beach Cleaning, Trash Removal, Bathroom Cleaning, Signage, Promotions and Supervision of the plan. Items that were discussed were reposition of current beach trashcans; Day and night beach cleaning; Vendor Options, Bathroom Facilities; current signage and replacing signage with a consistent brand. A rough estimate of cost to the AITDC would be approximately \$1.2 Million dollars.

Consensus was that we must ensure that have clean beaches and bathrooms, consistent signage is a crucial link in destination marketing and ensures maximum economic benefit of tourism, enhancing yield and inspiring return visitation.

Mike Lednovich (City Commissioner – Group 4) asked a question from the audience. He wanted to know who would be picking up the trash under and along the boardwalk and walk overs. Mr. Ross informed him that the vendor under consideration is certificated by the Department of Environmental Protection and will also be picking up the trash throughout the dunes.

Jim McManemon applauded the program and made a motion to authorize the program to begin the process of moving to the next level under AITDC leadership. Len Kreger seconded the motion. Discussion was opened, and Danny Leeper wanted to thank Chip Ross for all his work. Jim McManemon mentioned that it will be good to see the spirit of cooperation from all parties. Len Kreger supported the AITDC taking lead in the supervision and management of the program. Chip Ross offered to do the presentation to both the City of Fernandina Beach

Commission and Nassau County BOCC. A vote was taken, and the motion passed unanimously.

Amy Boek presented a brief summary of the upcoming 2019 Visitor Guide and shared three short videos of how the AR (Augmented Reality) will work throughout the guide. She also reviewed the work that Jaime Fallon has been doing on our Trade Show Booths that will be used in 2019 for Consumer Trade Shows. Kate Harris will be continuing to work on new video production and represent the destination at the international trade shows.

In closing remarks, Danny Leeper mentioned that we recently lost a good friend and retired County Commissioner Walter (JR) Boatwright and mentioned that his family will be in our thoughts.

VIII. Adjourned at 10:40a.m.

Approved December 204 , 2018
Tourist Development Council of Amelia Island, Florida

By: By: Attest: Gil Langley, Managing Director



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- A) Research and Administrative Services Agreement DTD October 1st, 2008
- B) Research and Administrative Services Agreement DRAFT 6
- C) Policies & Procedures DRAFT March 2019
- D) Ordinance 125.0104

MARKETING, RESEARCH, AND ADMINISTRATIVE SERVICES AGREEMENT

THIS AGREEMENT entered into this 1st day of October, 2008, by and between the NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS (hereinafter referred to as "BOCC"), Post Office Box 1010, Fernandina Beach, Florida, 32035-0456, and the AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL, (hereinafter referred to as "TDC"), and the AMELIA ISLAND CONVENTION AND VISITORS BUREAU INC., (hereinafter referred to as "CVB"), 102 Centre Street, Fernandina Beach, Florida 32034.

WITNESSETH

WHEREAS, pursuant to the Local Option Tourist Development Act, Nassau County has by Ordinance No. 88-31, as amended by Ordinance No. 89-8, established the Amelia Island Tourist Development Council, has levied and imposed a two percent (2%) tourist development tax, and has established a tourist development plan for the use of funds derived from such tax; and

WHEREAS, the TDC is an advisory Board to the Board of County Commissioners; and

WHEREAS, the TDC wishes to utilize the CVB to conduct direct marketing programs to promote Amelia Island as an ideal business, convention, and vacation travel destination to travel intermediaries, meeting planners, and consumers.

NOW, THEREFORE AND IN CONSIDERATION of the above and the mutual covenants contained herein, the parties agree as follows:

- APPOINTMENT AND AUTHORIZATION OF THE CONTRACTOR. The CVB is hereby retained and appointed by the BOCC to represent the TDC in carrying out its research, marketing, and administrative services programs. The CVB is authorized, with the consent of the TDC, to seek appropriate contracts for presentation to BOCC for its approval, with third parties to carry out the purpose of this Agreement. The CVB shall use its best efforts to prevent any loss to the BOCC and TDC from the failure of proper performance by any third party, and third parties shall always be advised by the CVB that payment for goods and services will be made only upon compliance with performance requirements and pursuant to the financial operating procedures of Nassau County and the Florida Statutes.
- CVB SERVICES. The CVB agrees that it shall act as the TDC's research, marketing, and administrative services representative and perform all necessary services and responsibilities associated with these functions, to the extent required to meet the BOCC's and TDC's needs, including but not limited to:
 - A. Advertising agency supervision
 - B. Administrative services
 - C. Administration of TDC meetings and affiliated research services
 - D. Market planning
 - E. Production of collateral material
 - F. Promotion of the travel trades, to include sales missions, sales calls, destination seminars, and attendance at trade shows
 - G. Direct Mail programs
 - H. Inbound trade familiarization tours

- I. Inbound site inspections
- J. Meeting and convention socrate.

 K. Group leisure tour package development
- L. Service and assist trade and consumer reports
- M. Visitor services
- N. Local, state, regional, and national tourism industry relations
- O. Industry and resident educational seminars and programs
- P. Evaluation measures for program effectivenes

budget of the current fiscal year.

- 8. <u>SUBCONTRACTING.</u> The CVB shall maintain an adequate and competent professional staff and may associate with necessary specialists for the purpose of its services hereunder without additional cost to the BOCC. Should the CVB desire to utilize specialists, the CVB is fully responsible for satisfactory completion of all subcontract work and payment of said work. Upon recommendation of the TDC and prior approval of the BOCC, the BOCC will compensate such specialists from the proceeds of the local option Tourist Development Tax.
- 9. PROPERTY RIGHTS. Exclusive Property of the BOCC. All intangible property, including slogans, ideas, or plans submitted or developed by the CVB for the BOCC during the term hereof, whether or not used; and any and all materials and other tangible property which the CVB prepared for the BOCC or acquired for its account during the term hereof; all pursuant to the direct marketing and convention services programs for the TDC, shall be the property of the BOCC, provided that the BOCC has paid the invoices for professional fees rendered therefor, if any. Any of this property may be copyrighted, patented, or otherwise restricted by the BOCC pursuant to Florida, United States and foreign laws. Neither the CVB nor any approved subcontractor shall have any proprietary interest in the products and materials developed under this Agreement. There shall be no additional compensation for the rights and property granted under this paragraph. The BOCC reserves the right of final approval of the disposition of said property.
- 10. <u>INDEMNIFICATION</u>. <u>Claims, Liabilities, or Damages</u>. CVB shall indemnify and hold the BOCC harmless from and against any and all claims, liabilities, or damages arising from the performance of functions contemplated under this Agreement, including the cost of litigation and counsel fees.

11. DURATION AND TERMINATION.

- (a) <u>Term:</u> This Agreement shall become effective as of the first day of October, <u>2</u>008, and shall continue in force through and shall continue in force through September, 2013, unless sooner terminated as provided herein.
- (b) <u>Renewal and Extension</u>: This Agreement will be reviewed within sixty (60) days prior to the end of the initial term, and any subsequent term, and may be renewed for a period of five (5) years pursuant to the existing laws or procedures governing the BOCC. No provision for automatic renewal of this Agreement shall be effective. Any renewal shall be in writing and executed by both parties.
- (c) <u>Assignment and Delegation</u>. The CVB may not assign any right or delegate any duties hereunder without the express prior written consent of the BOCC.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed this 1st Day of October, 2008.

AMELIA ISLAND CONVENTION AND VISITORS BUREAU

AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL NASSAU COUNTY, FLORIDA

CHARLES G. LANGLEY

Its: President

MICHAEL H. BOYLE

Its: Chairman

APPROVED BY:

BOARD OF COUNTY COMMISSIONERS NASSAU COUNTY, FLORIDA

Attest as to Chair's Signature

MARIANNE MARSHALL

Its: Chair

JOHN A. CRAWFORD

Its: Ex-Officio Clerk

Approved as to form by the Nassau

County Attorney:

DAVID A. HALLMAN

EBK 9/18/08

RESEARCH AND ADMINISTRATIVE SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into, by and between the Nassau County Board of County Commissioners, a political subdivision of the State of Florida, hereinafter referred to as the "County" or "BOCC", Amelia Island Tourist Development Council, hereinafter referred to as "AITDC", and the Amelia Island Convention and Visitors Bureau, Inc. ("Contractor") a private not-for- profit 501(c)(6) corporation existing under the laws of the State of Florida, hereinafter referred to as "AICVB."

RECITALS

WHEREAS, BOCC, Amelia Island Tourist Development Council, and AICVB (Contractor) entered into a Marketing, Research, and Administrative Services Agreement dated October 1, 2008, and entered into Amendment Number 1/First Extension to the Marketing, Research, and Administrative Services Agreement on October 8, 2012 extending the Agreement to September 30, 2018; and

WHEREAS, the Marketing, Research, and Administrative Services Agreement was further extended to October 30, 2018 by Amendment Number 2/Second Extension to the Marketing, Research, and Administrative Services Agreement on September 24, 2018, and was further extended until March 31, 2019; and

WHEREAS, it has been determined that amendments need to be made to the Marketing, Research, and Administrative Services Agreement. The Marketing, Research, and Administrative Services Agreement; and

WHEREAS, the County Commission of Nassau County is authorized under Section 125.0104, Florida Statutes, to perform those acts, including the expenditure of Local Option Tourist Development Act tax monies for (1) the marketing of Amelia Island tourism; (2) to increase Tourism Development Tax revenues; (3) to increase local Optional Sales Tax revenues; (4) to increase gas revenues; (5) to increase job growth, all of which further the public good for the people of Nassau County, and as such is in the best interest of Nassau County; and

WHEREAS, Nassau County has by Ordinance No. 88-31, as amended by Ordinance No. 89-8, established the Amelia Island Tourist Development Council (AITDC) which recommended a strategic tourism plan; has levied and imposed a two percent (2%) tourist development tax Development Plan for the use of funds derived from such tax; and pursuant to Florida Statutes and the recommendation of the AITDC, Nassau County, in Ordinance No. 2008-16 increased the tourist development tax to three percent (3%); and in Ordinance No. 2010-02 increased the tourist development tax to four percent (4%); and on Ordinance No. 2018-16 increased the tourist development tax to five (5%) percent; and

WHEREAS, the AITDC is an advisory Board to the Board of County Commissioners (BOCC); and as provided by Section 125.0104, Florida Statutes; and

WHEREAS, pursuant to Section 125.0104, Florida Statutes, the County may engage county tourism promotion agencies and has determined that the BOCC and AITDC shall contract with the AICVB; and

WHEREAS, the Amelia Island Convention and Visitors Bureau, Inc. promotes Amelia Island as a vacation and business destination to national and international visitors, whose visits generate major financial dividends to the County's wellbeing each year; and

WHEREAS, the AICVB activities demonstrate a farsighted and firm commitment to this County's welfare reflected by its dedication to the civic good; and

WHEREAS, the Amelia Island Convention Bureau was created as a 501(c)(6) private not-forprofit corporation for the expressed purpose to allow the community to speak with "one unified voice on tourism matters"; and

WHEREAS, the AITDC recommends to the BOCC that the AICVB continue to be responsible to handle administration, advertising, marketing, public relations, promotions, research and other such duties as may be assigned, by the AITDC and BOCC, as set forth in Ordinance No. 88-31, as amended by Ordinance No. 89-8; and

WHEREAS, the funds received by the County from the Tourist Development Tax are tax funds and the expenditure of those funds shall comply with Ordinance No. 88-31, as amended and Ordinance No. 89-8, as amended, and Florida Statutes and the Florida Administrative Code, and AITDC Policies and Procedures; and

WHEREAS, the BOCC has concluded that in order to advance the enumerated mission of Section 125.0104 and its related benefits to Nassau County citizens, such expenditure of County tax monies serves an essential public purpose as established by law.

NOW, THEREFORE, IN CONSIDERATION of the premises, the appropriation and disbursements of funds by the County now or hereafter made, and the mutual covenants herein, the parties do hereby agree as follows:

Section 1. Definitions.

- A. Tourist Development Tax "TDT". Tax collected from overnight visitors to Nassau County, Florida, also commonly known as "bed tax". These revenues, less the cost of collections, are the primary funding source for destination marketing of Amelia Island to promote Amelia Island to potential visitors.
- **B.** Tourist Development Funds. The amount of Tourist Development Tax available to the AITDC after deducting the cost of collection of Tourist Development Tax.
- C. AITDC Policies and Procedures. Policies and Procedures governing the operations of AITDC, including but not limited to accounting methodology, subcontracting, and expense reimbursement for travel, marketing programs, trade/travel programs, and beach improvements. AITDC Policies and Procedures shall be adopted with guidance from The Clerk of Court and are subject to the approval of BOCC.

D. AITDC Strategic Ten Year Marketing Plan. The strategic plan adopted by AITDC allocating distribution and expenditures of Tourist Development Funds, included herein as Exhibit D.

- E. AITDC Marketing Funds. The AITDC funds allocated for marketing programs.
- **F.** AITDC Tradeshow/Travel Trade Funds. The AITDC funds allocated for trade shows and travel trade programs.
- **G.** AITDC Beach Improvement Funds. The AITDC funds allocated for beach improvements, i.e.; nourishing the beach, monitoring beach erosion, beach cleaning, and other beach improvement projects designed to enhance the experience of visitors.

Section 2. The Amelia Island Convention and Visitors Bureau

The AICVB agrees as follows:

- **A.** To accept funds as appropriated in accordance with the terms of this Agreement, and the provisions of Sections 125.0104 and 129.09, Florida Statues, as amended, Ordinance No. 88-31, as amended, the Florida Administrative Code, governing the expenditure of said funds, applicable to TDC funds all of which is incorporated by reference herein; and
- **B.** To abide by Chapter 119, Florida Statutes, as amended, and successors with regard to its tourism promotion activities; and
- C. To abide by travel and entertainment expense policies and procedures consistent with AITDC Policies and Procedures and consistent with Section 125.0104(9), Florida Statutes; and
- D. To provide invoices with documentation consistent with AITDC Policies and Procedures to the Clerk of the Court for AICVB reimbursement from AITDC Marketing Funds, AITDC Tradeshow/Travel Funds, and AITDC Beach Improvement Funds; and
- E. The services performed by the AICVB, defined as research and administrative consistent with Exhibit A, shall be recognized as a fee for service and not a cost reimbursement. The AICVB shall be entitled to compensation in a monthly amount representing 15% percent of the TDT revenue available (including prior year audit adjustments, whether positive or negative) after deducting the Tax Collector's Fee and the County Clerk's Fee. The County will make a good faith effort to calculate and remit compensation within thirty (30) days after receipt of the gross monthly revenues. This distribution of TDT revenue is subject to the availability of funds; and
- **F.** To return to the County within forty-five (45) days of demand all funds expended for disallowed expenditures as determined by the BOCC's Office of Management and Budget and the Nassau County Office of the Clerk of Courts; and
- G. To maintain a separate bank account for research and administrative fees; and
- **H.** To consent to:
 - 1. Providing such annual audits of the financial affairs of the AICVB to the Office of Management and Budget and the Nassau County Office of the Clerk of the Courts.
 - 2. Producing all documents required by the BOCC's Office of Management and Budget, the Nassau County Office of the Clerk of Courts and internal auditors.

3. Furnishing, to the BOCC's Office of Management and Budget, a copy of an audit report and the management letter of its financial affairs for its fiscal year ending within the current fiscal year of the County made by an independent certified public accountant in good standing in the state of Florida. This report will be due within one hundred and fifty (150) days of the close of the AICVB's fiscal year; and

- I. To operate the program more particularly described in Exhibit "A" of this Agreement, the AICVB may enter into subcontracts for service under this Agreement as appropriate and consistent with AITDC Policies and Procedures.
- **Section 3.** To operate the program more particularly described in Exhibit "A" of this Agreement, the AICVB may associate with necessary specialists (non-administrative) for professional services approved by the AITDC and deemed appropriate and necessary for program success. Personnel costs associated with specific non-administrative duties may be billed net against the specific program budgets.
- **Section 4**. In executing the duties implementing the tourism program, the President and CEO of the AICVB shall be the principal contact person responsible for performance.
- Section 5. Any equipment purchased with County funds allocated in accordance with this Agreement(s) in connection with aforementioned program, which has a unit cost of \$2,000 or more, will be placed on an inventory record by the BOCC, and will be inventoried at least annually.
- **Section 6.** In addition to any reporting requirement described in Exhibit "A", the AICVB agrees to provide the County with a quarterly report on the programs described in Exhibit "A". In addition, an annual report shall be filed within thirty (30) days of the close of the fiscal year and will include basic statistical information relevant to the program, and a statement of expenditures made in each budget category and line item identified in the budget that is included in Exhibit "B".
- Section 7. This agreement will apply to all funds appropriated during October through September of the fiscal year ending each September 30 provided that the County's rights and AITDC's duties hereunder will continue for a period of five (5) years from the date of execution hereof subject to appropriation.
- **Section 8.** The AICVB shall develop specific metrics for evaluating the success of its Tourism Program and its impact on the generation of Tourist Development Taxes each fiscal year. The AICVB shall report the results to the Board of County Commissioners quarterly. The metrics are enumerated in the annual Amelia Island Marketing Plan, Amelia Island Marketing Plan 2017-2018 is attached hereto as Exhibit "C".

Should any quarterly report not be submitted in a timely manner, the County is authorized to withhold subsequent remittances until the reports are received. Quarterly reports that are considered incomplete must be satisfactorily revised for payment to be released. Continued failure to provide timely quarterly reports will be considered breach of contract and could result in termination of this Agreement.

Section 9. General Provisions.

9.1 Modification and Amendment. No modification or amendment of this Agreement shall be valid and binding on the parties unless made in writing and signed by or on behalf of the County and the AICVB. Such modification or amendment would deal with issues such as significant deviations in scope, approach and allocation of funding as outlined in this document. However, it is recognized that the budgets provided are subject to variations based on operational considerations and in those non-substantive circumstances in which changes are anticipated, the AICVB will provide the BOCC with clarification of such deviations in writing.

9.2 Duration and Termination.

- a) Term. This Agreement shall become effective as of the first day of April 2019, and shall continue in force through March 31, 2024, unless sooner terminated as provided herein.
- b) Renewal and Extension. This Agreement will be reviewed within sixty (60) days prior to the end of the initial term, and any subsequent term, and may be renewed for a period of five (5) years pursuant to the existing laws or procedures governing the BOCC. No provision for automatic renewal of this Agreement shall be effective. Any renewal shall be in writing and executed by both parties.
- c) Assignment and Delegation. The AICVB may not assign any right or delegate any duties hereunder without the express prior written consent of the BOCC.
- d) Termination. Either party may terminate this Agreement by giving the other party written notice at least sixty (60) days prior to the effective date of termination of this Agreement or any subsequent renewal thereof. Upon receipt of notice of termination, the AICVB shall provide only those services and incur only those expenses specifically approved or directed in writing by the BOCC. All other rights and duties of the parties shall continue during such notice period, and the BOCC shall be responsible to the AICVB for payment of any contract obligation incurred with third parties during this period only if approved in advance in writing by the BOCC.
- e) Termination for Breach. This Agreement may be terminated_by the AITDC or BOCC_upon written-notification to AICVB, that the AICVB is in breach of the Agreement. In the event the breach is cured within thirty (30) days, this Agreement shall remain in full force and effect.
- 9.3 Indemnification. AICVB shall indemnify and hold the BOCC harmless from and against any and all claims, liabilities, or damages arising from the performance of functions contemplated under this Agreement, including the cost of litigation and counsel fees.
- 9.4 Entire Agreement. This Agreement supersedes all prior agreements and discussions between the parties with respect to the subject matter of this Agreement, and this Agreement together with all exhibits and any other documents delivered in connection with this Agreement comprises the sole entire agreement between the parties with respect to the subject matter of this Agreement.
- 9.5 Applicable Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. The exclusive venue for resolution of any dispute between the parties is to be Nassau County, Florida and the parties hereby consent to the personal jurisdiction of said courts.

9.6 Annual Appropriation. Pursuant to the requirements of Florida law and as set forth in Ordinance 88-31, as amended by Ordinance 89-8; the County's performance and obligation to fund this agreement shall be contingent upon annual appropriation by the BOCC.

- 9.7 Gender. Whenever the context so requires, the singular shall include the plural and plural shall include the singular, and the gender of any pronoun shall include other genders.
- 9.8 ADA Compliance. All facilities, programs and services shall be compliant with the Florida Accessibility Code and the federal Americans with Disabilities (ADA) Act.
- 9.9 Severability. Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provisions of this Agreement shall be prohibited or invalidated under applicable law, such provision shall be ineffective to the extent of such provision only, and the remaining provisions of this Agreement shall remain fully effective as if the prohibited or invalid provision had never been contained within the Agreement.
- 9.10 Ambiguities. Each party and its counsel have participated fully in the review and revision of this Agreement. Any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in interpreting this Agreement. The language in this Agreement shall be interpreted as to its fair meaning and not strictly for or against any party.
- 9.11 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be an original, and such counterparts together will constitute one and the same instrument.
- 9.12 Notices. All notices, authorizations, and request given or made in connection with this agreement must be sent by facsimile or certified mail, return receipt requested and faxed or dress, respectively to the party's head office at the following addresses or to any different address that is provided to a party to the means of notice adopted herein. Notices will be deemed delivered on the date shown on the certified post return receipt or facsimile confirmation of delivery.

Nassau County Board of County Commissioners 96135 Nassau Pl., Suite 6, Yulee, FL 32097

Amelia Island Tourist Development Council, Nassau County, Florida 2398 Sadler Rd., Suite 200, Fernandina Beach, FL 32034

Amelia Island Convention and Visitors Bureau 2398 Sadler Rd., Suite 200, Fernandina Beach, FL 32034

	IN WITNESS WHEREOF	, the parties have caused t	this Agreement to be du	ly executed
this	day of	, 20		

AMELIA ISLAND CONVENTION AMELIA ISLAND **TOURIST** COUNCIL AND VISITORS BUREAU, INC. DEVELOPMENT NASSAU COUNTY, FLORIDA DANIEL B. LEEPER CHARLES G. LANGLEY Its: President & CEO Its: Chairman APPROVED BY: **BOARD OF COUNTY COMMISSIONERS** NASSAU COUNTY, FLORIDA JUSTIN M. TAYLOR Its: Chairman Attest as to authenticity of Chair's signature: JOHN A. CRAWFORD Its: Ex-Officio Clerk Approved as to form and legality by the Nassau County Attorney: MICHAEL MULLIN

EXHIBIT "A" PROGRAM FUNCTION TO BE PERFORMED BY AIVCB

Administration & Research

The Amelia Island Convention & Visitor Bureau (AICVB) shall act on behalf of the Amelia Island Tourist Development Council (AITDC) and Nassau County Board of County Commissioners (BOCC) to perform the administrative and research duties required to oversee the destination marketing and management of Amelia Island. The administration and research scope of work AICVB shall provide based upon the consideration enumerated in the Research and Administration Services Agreement Section 1. E. includes the following services, the expenses referred to as reimbursable marketing expenses shall be payable from AITDC Marketing Funds, AITDC Tradeshow/Travel Trade Funds, or AITDC Beach Improvement Funds consistent with AITDC marketing plan:

- Administration the AICVB shall maintain an adequate and competent core staff of
 marketing professionals required to execute the destination marketing and management
 duties as outlined by the AITDC policies. In the event the AICVB subcontracts with
 necessary specialists as approved by the AITDC, those expenses shall be reimbursable
 marketing expenses from AITDC Marketing Funds.
- Operating Expenses the day-to-day operational expenses such as office space and
 related business expenses such as phones, office supplies, utilities, etc. shall be the
 responsibility of the AICVB. Those items directly related to marketing expenses for
 excess charges such as postage, toll free numbers, storage of county owned materials, etc.
 shall be considered reimbursable marketing expenses from AITDC Marketing Funds. All
 revenue from AITDC sponsored events managed by the AICVB shall be credited to the
 AITDC Marketing Funds.
- Research the AICVB shall manage and report on primary research related to the travel and hospitality industry including metrics such as those reflecting short term tourism performance (i.e. Smith Travel Research/STR), lodging taxable sales, and website analytics and advertising response such as visitor inquiries, collateral requests, email signups, and digital traffic and engagement. The related costs, management and oversight of recommended AITDC research above and beyond the primary research such as economic impact and visitor behavioral studies, consumer analytics, custom impact/return on investment studies, and marketing effectiveness tools (i.e. Research Data Services, Downs & St. Germain, VisaVue, Arrivalist, etc.) shall be reimbursable marketing expenses from AITDC Marketing Funds.
- Marketing & Management Services the execution of destination marketing and management services by AICVB shall include:
 - Contract Management & Administration the AICVB shall supervise the relationship and execution of contracts with 3rd party specialists such as agencies including but not limited to those focusing on creative, digital, media, public relations, production, research, etc. In the performance of such agency services, the President of the AICVB shall be the principal contact person responsible for performance. The AICVB shall oversee the administration of AITDC and AICVB

meetings. Those expenses tied to the operational costs of the specialists shall be reimbursable marketing expenses from AITDC Marketing Funds.

- Evaluation & Planning evaluate the primary and recommended research to forge effective decision making as outlined and executed in the marketing plan. Those above and beyond expenses related to evaluation and planning such as conducting research or resulting tactics for action plans, shall be reimbursable marketing expenses from AITDC Marketing Funds.
- Management & Distribution of Assets oversee the creation, production and distribution of assets including collateral materials, content, digital assets (website, social and digital channels), and other owned promotional items. The expenses associated with the tangible production of assets shall be reimbursable expenses from AITDC Marketing Funds or AITDC Tradeshow/Travel Trade Funds, whichever is applicable.
- Marketing Communications clearly and effectively manage the communication of the Amelia Island brand to build awareness both domestically and internationally to drive demand and to ensure a positive and sustainable tourism industry in Nassau County through multi-channel marketing initiatives including but not limited to advertising, public relations, content distribution, consumer communications, promotions, and emerging technology and trends. The third party expenses related to carrying out the marketing communications shall be reimbursable marketing expenses AITDC Marketing Funds.
- Meeting, Group & Visitor Services develop and manage visitor services for meeting and leisure group business through inbound familiarization trips and site inspections as well as outbound sales missions, seminars, training, and trade shows. The management and oversight of hospitality services above and beyond such as the operation of the Amelia Island Welcome Center shall be reimbursable expenses from AITDC Marketing Funds or AITDC Tradeshow/Travel Trade Funds, whichever is applicable.
- Industry & Trade Relations oversee the development of relationships with tourism, hospitality, tour operator, media and marketing related industries at the local, state, regional, national and international levels including inbound familiarization trips, outbound missions, seminars, trade show operation, package development and sales. Related operational expenses such as those of travel, hosting, trade show execution, shipping, etc. shall be reimbursable expenses from AITDC Marketing Funds or AITDC Tradeshow/Travel Trade Funds, whichever is applicable.
- Destination Development to maximize utilization of tourism related businesses on a year-round basis, the AICVB shall oversee the development and support of special events designed to increase visitation during need periods as a critical component of establishing a sustainable tourism program. The execution of destination development programs shall be designed to enhance the visitor

experience and encourage visitors to stay longer and spend more through the implementation of wayfinding, in-market sales activities, and educational opportunities to increase the overall visitor yield and encourage repeat visitation. Those related operational expenses for destination development such as the event execution costs, physical production, etc., shall be reimbursable marketing expenses from AITDC Marketing Funds.

o Community Outreach - conduct industry and resident educational seminars and programs designed to develop and support a sustainable tourism industry. Execute public awareness campaigns designed to communicate the importance of the travel industry to Nassau County and solicit support for and advance the issues critical to a successful tourism program. Those related hard costs tied to community outreach such as the production and printing of related materials shall be reimbursable expenses from AITDC Marketing Funds or AITDC Tradeshow/Travel Trade Funds, whichever is applicable.

EXHIBIT "B" FINANCIAL PROCEDURES

The allocation of funds described below is the parties' best estimate of the expected distributions for FY2019, but may be revised by a contract amendment approved by the BOCC based upon the AICVB's consultation and recommendation of the AITDC. The AICVB shall provide the BOCC with such an estimate for each fiscal year no later than May 1st of each year.

Projected revenue for FY2019 is \$7, 232,531. Based on the adopted Tourism Strategic Plan, the distribution formula is: 1.5% each to the County Clerk and County Tax Collector; 65% to Marketing programs; 15% to Administration; 10% to Travel Trade; and 10% to Beach Nourishment. The resulting budget for FY2019 is:

REVENUES	_		
Hotel Tax Collections	\$7,232,531		
Cost of Collections	\$216,916		
Tourist Development Funds	\$7,015,615		
EXPENDITURES	s		
Fees or Service 15%	\$1,052,342		
TDC Marketing - 65%	\$4,560,150		
Trade Shows/travel trade - 10%	\$701,562		
Beach Improvements - 10%	\$701,562		
NET TDC Expenditures	\$7,015,615		
TOTAL TDC Revenue	\$0		

- 1. If the TDT Net Revenue is in excess of the total plan allocation for the percent (5%) portion of the TDT as approved by the County each fiscal year, the resulting additional amount of total Net Revenues will be made available to the AICVB upon approval of a Budget Amendment releasing the excess revenues above the Distributed Plan amount noted in this Agreement.
- 2. The AITDC shall maintain such records and accounts, including property, personnel and financial records, as are deemed necessary by Nassau County to assure a proper accounting for all County funds.
- 3. The aforesaid records will be made available for audit or inspection purposes at any time during normal business hours and as often as County may deem necessary. County's right of inspection and audit shall pertain likewise to any audits made by any other agency, whether local, state or Federal. Agency shall retain for such inspection all of its records and

supporting documentation applicable to this Agreement for a period of five (5) years after receipt of final payment from County.

4. AICVB shall furnish to the Nassau County Office of the Clerk of Courts an accounting of the use of these funds quarterly, including a statement regarding efforts to coordinate activities and/or marketing efforts with other stakeholders who are tourism marketing partners. AICVB must attach a detailed expense report to each Quarterly Report, which itemizes detailed expenses along with an income and expense (profit and loss) statement for each quarter and year-to-date/year end for the AITDC.

Quarterly Reports must be submitted, by the last day of February, May, August, and November for quarters ending December, March, June and September respectively, to the contact below.

Honorable John Crawford Nassau County Clerk

If Quarterly Reports are not submitted in a timely manner, the County is authorized to withhold subsequent remittances until the reports are received. Quarterly Reports that are considered incomplete must be satisfactorily revised for payment to be released. Continued failure to provide timely Quarterly Reports will be considered a breach of contract and could result in termination of this Agreement.

EXHIBIT "C" AMELIA ISLAND MARKETING PLAN 2017-2018

EXHIBIT "D" AITDC STRATEGIC TEN -YEAR MARKETING PLAN



POLICIES & PROCEDURES

Handbook

March 2019



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AITDC POLICY HANDBOOK



POLICY HANDBOOK

GOVERNMENT IN THE SUNSHINE

Members of the Amelia Island Tourist Development Council (AITDC) are subject to "Government in the Sunshine." Open government is a cherished principle guaranteed under Florida Law. The right of public access gained constitutional status when the Public Records and Meetings Constitutional Amendment took effect on July 1, 1993. A copy of the "Government in the Sunshine" manual is available for review. If you have any questions regarding "Government in the Sunshine," please contact the Nassau County Board of County Commissioners Administrative Office.

ANTITRUST STATEMENT

The purpose of this meeting today is to act upon matters relating to the business of the tourism industry on Amelia Island and not to discuss or pursue the business interests of individual companies. Members of the AITDC should proceed with due diligence, keeping in mind the requirements and prohibitions of Federal and State Antitrust laws. Specifically, but without limitation, there should be no discussions or deliberations relating to pricing methods, allocation of territories or customers, or restraints of trade as to property owners, suppliers, or others.

RELATIONSHIP OF THE AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL AND THE AMELIA ISLAND CONVENTION & VISITORS BUREAU

The Amelia Island Tourist Development Council (AITDC) is appointed to oversee and administer the tourist development tax within the special taxing district of Nassau County, Florida. The Amelia Island Convention & Visitors Bureau (AICVB) - a 501(C) 6 non-profit corporation - through a contract with the Nassau County Board of County Commissioners (BOCC) and the AITDC performs the destination marketing activities on behalf of the AITDC.



STATEMENT OF ORGANIZATION

The Amelia Island Tourist Development Council (AITDC) was established on July 12, 1988 by Resolution 88-64 of the Nassau County Board of County Commissioners (BOCC). In addition to the powers and duties described in Section 125.0104, Florida Statutes, the AITDC is responsible for the expenditure of revenue received from the levy and imposition of the tourist development tax on Amelia Island.

LOCATION OF OFFICE

The AITDC has established its business offices at 2398 Sadler Road, Suite 200, Fernandina Beach, Florida. All official business correspondence with the AITDC or any of its members shall be directed to the Amelia Island Tourist Development Council, 2398 Sadler Road, Suite 200, Fernandina Beach, Florida 32034.

LEGAL AUTHORITY

Legal authority for the AITDC is found under Section 125.0104, Florida Statutes, (2007 Supp.) known as "The Local Option Tourist Development Act;" Nassau County Ordinance 88-31 and Resolution No. 88-64, establishing the AITDC and stating the intent to levy a Tourist Development Impact Fee. As an appointed oversight Board, the AITDC is bound by State and County Laws, Ordinances, and Procedures.

MISSION

The Amelia Island Tourist Development Council (AITDC) oversees the development and marketing of Amelia Island as a world-class tourism destination. As provided by Florida law and Nassau County Ordinance, the AITDC is responsible for the expenditure of revenues from the levy and imposition of the tourism development tax. The Nassau County Board of County Commissioners has adopted a Strategic Plan for Tourism Development, which among other items provides a list, in order of priority, of the approved uses of tax revenue by specific project or special use as authorized in subsection (5) of SB125.0104. The AITDC shall continuously review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure the expenditures are made consistent with the plan. The AITDC shall report to the BOCC on a regular and periodic basis, but no less than quarterly, describing all expenditures of revenues from the Amelia Island Tourist Development Trust Fund and how such expenditures have supported the objectives of the plan.

The goal of the AITDC is to generate visitation to Amelia Island and its attractions/special events, thereby increasing tax revenues, including sales taxes and those imposed on the hospitality industry. In turn, those tax revenues may be used to improve the quality of life for the citizens of the community, provide support for beach nourishment, and ensure a viable hospitality industry.



TOURIST DEVELOPMENT TAX

In 1988, the BOCC adopted an ordinance, as provided by State law and approved by local referendum, to levy a local Tourist Development Tax (TDT), sometimes referred to as a "bed tax," on the rental of lodging accommodations within the Special Taxing District created on Amelia Island. The tax applies also to the rental of accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park or condominium, if rented or leased for six months or less.

The broad purpose of the tax is to have a funding source that supports the continuous growth of tourism and visitors to the area. Besides the direct benefits of tourism (such as jobs within the hospitality industry), additional impacts are realized by carefully planning the investment of tourist development tax dollars.

Properly administered, residual benefits are realized through increased business opportunities and the expansion of services. When additional tourists are attracted to the County due to marketing, special events and promotions supported by the tax, supplemental tax revenue is derived. As facilities expand to serve the increased number of visitors, property values increase, and higher property tax revenues are generated, benefiting all County residents.

At the time that the ordinance was adopted, the TDT was applied to two percent (2%) of each dollar (and fraction), or two cents on each dollar, of the total consideration charged for the lease or rental of an accommodation. Currently, the TDT on Amelia Island is five (5%) percent of each dollar (and fraction) of the total consideration charged for the lease or rental of an accommodation. It was increased by ordinance incrementally by one cent on each dollar in 2009, 2011, and 2018. The annual revenue that is collected locally from the tax exceeds \$7 million. How that revenue must be spent is defined by the Amelia Island Tourist Development Plan. That breakdown is as follows:

- Costs of Administration 3% of Gross Revenue
 - Marketing 65% of Net Revenue
- Management 15% of Net Revenue
- Travel Trade 10% of Net Revenue
- Beach Maintenance 10% of Net Revenue

STRATEGIC OBJECTIVES

The vision of the AITDC is to position Amelia Island within the top 10 beach destinations in the state of Florida. As an organization, it is responsible for promoting the island, its diversity of offerings, and natural resources. The AITDC is committed to creating a world-class organization through visionary leadership, partnerships, and effective appropriation of resources. The objectives to accomplish this goal are:

- 1. Protect and enhance our number one tourist asset beaches.
- 2. Enhance the overall image of the island to visitors and residents.



- 3. Provide a high-quality experience for visitors, while protecting the quality of life for residents.
- 4. Nurture relationships that help with the unified marketing and selling of the destination.
- 5. Increase revenues from tourism related businesses, maximize ROI, and support the local economy increasing jobs and the local tax base.
- 6. Highlight Amelia Island's diverse tourism experiences.
- 7. Insure a world-class customer service experience for guests.
- 8. Coordinate Amelia Island's resources for the development, production, marketing, and funding of promotions and special events.
- 9. Develop special events which reinforce the Amelia Island Brand image.
- 10. Develop new product offerings and support tourism related development.
- 11. Establish Amelia Island as Florida's first "green" destination.
- 12. Build respect, credibility, and trust among our peers and in the community.

AITDC FUNDING

Following the creation of the AITDC, the Nassau County BOCC established a Tourist Development Trust Fund for receipt by the County of tourist development tax proceeds transmitted from the Nassau County Tax Collector as required by Section 125.0104, Florida Statues. Those receipts shall only be used by Nassau County for the purposes authorized by Section 125.0104, Florida Statues and in compliance with the duly adopted Amelia Island Tourist Development Plan.

The Nassau County Tax Collector has the duty to collect tourist development taxes from the person receiving consideration for the lease or rental of accommodations for a period of six months or less. The person receiving the consideration for rental or lease shall receive, account for, and remit the tax in the manner as prescribed by law. Collections received by the Tax Collector, less costs of administration, shall be paid and returned monthly to an account as designated by the Clerk of the Circuit Court for expenditures pursuant to ordinance 88-31.

The Nassau County Clerk of Court shall have the authority to ensure that the same duties and privileges imposed by Chapter 212, Florida Statues, and the rules of the Department of Revenue in the administration of the chapter are adhered to as relates to the Tourist Development Trust Fund. In addition to those rules and regulations, the clerk of court may promulgate rules and regulations as to the collection and enforcement of the bed tax.

A portion of the tax collected may be retained by the Tax Collector and the Clerk of Court for the costs of administration. Each shall receive one and five tenths (1.5) percent of collections, and the total shall not exceed three (3) percent.



COUNCIL COMPOSITION/VACANCIES

Composition. The AITDC is made up of nine members. The appointments are one (1) county commissioner; two (2) elected municipal officials, at least one of whom shall be from the most populous municipality in the county or sub-county special taxing district in which the tax is levied; six (6) persons who are involved in the tourist industry and have demonstrated an interest in tourist development; of which members, not less than three nor more than four, shall be owners or operators of motels, hotels, r/v parks, or other tourist accommodations on Amelia Island and subject to the tax. All members of the council shall be electors of Nassau County.

Terms. All AITDC members shall be appointed to staggered terms of four (4) years, except for the liaison members of the municipalities who serve as nominated by their respective City Commissions and appointed by the BOCC. Terms are subject to re-appointment or their term expiration, whichever comes first. The AITDC member terms shall begin on January 1st of the year of appointment and terminate on December 31st of the year their term expires. In the event a term expires without a replacement appointed, the member shall continue to serve until such replacement is named.

Terms for the Chair and Vice-Chair are limited to one year. The BOCC shall have the option of designating the Chair or allowing the AITDC to elect a Chair. The Vice-Chair shall be appointed by the Chair. The Chair may be re-appointed by a majority vote of the AITDC members. The Chair and Vice-Chair terms shall begin on the first day of January of the year of appointment and terminate on the 31st of December.

AITDC Appointments. The AITDC shall recommend at least one candidate for appointment to each open AITDC seat to the BOCC, as the expiration of regular terms require. For all seats except the two reserved for elected municipal officials and the one reserved for a member of the BOCC, the appointment process shall begin with the Tourist Development Council publicly announcing the open seats and asking to receive letters of interest from interested parties.

Resumes and letters of interest will then be reviewed by appointed committee for compliance with appointment criteria, then forwarded to all AITDC members not under consideration for appointment. Formal interviews may be conducted in a public meeting by those Council members at their discretion. After a review of all interested resumes and after they have conducted in-person interviews, the Council members not under consideration shall vote to present the successful candidate(s) to the BOCC for consideration and appointment to serve on the Council.

Local Government Seats. The two seats reserved for elected municipal officials shall be presented by the AITDC for appointment by the BOCC upon the nomination of their respective municipal governing bodies. The nomination and approval of the two elected officials to serve as the Council's recommendations to the Board shall be carried out at a regularly scheduled public meeting of the nominating municipal governing body at least one month prior to term start dates. The nomination of each representative shall be done in accordance with that body's specific rules and procedures for this type of nomination.



Vacancies. Should any seat on the AITDC become vacant, a replacement to serve the remainder of that term shall be nominated and appointed in the same manner as the nomination and appointment of the person whose absence created the vacancy. If the appointment to fill the vacant position is for greater than a two-year term, then it counts as a full term. Municipal appointee vacancies will be filled by requesting from the respective governing body a replacement for that position with a representative if possible with tourism interests.

Removal/Resignation. Any member of the AITDC who absents themselves from any two (2) consecutive regular meetings, (unless excused from such attendance by consent of the Council, expressed by action of record in its official minutes), or who is absent from a total of four (4) regular meetings of the AITDC in any fiscal year (unless excused from such attendance by consent of the Council expressed by action of record in its official minutes), shall automatically forfeit their position as a member of the AITDC and they shall be automatically removed from the membership of AITDC immediately after the adjournment of any such second consecutive meeting or any such fourth meeting in any fiscal year at which such member has not appeared.

The AITDC shall thereupon promptly notify the member so removed and shall begin the process for nomination of a new member to the BOCC. If one of the elected municipal or county officials on the AITDC is removed for this reason, the applicable governing entity shall be required to submit a different elected representative as nominee for their replacement. In the event a member no longer conforms to the criteria to hold the seat to which they were appointed, the member shall forward a letter to the AITDC and the BOCC stating these facts and shall tender a letter of resignation.

CONFLICT OF INTEREST/CODE OF CONDUCT

The members of the Tourist Development Council have a fiduciary relationship to the Nassau County BOCC. This relationship requires that in the performance of their duties they shall act in good faith, with undivided loyalty to the County and with the high degree of diligence, care and skill which reasonably prudent persons would exercise in the conduct of their own affairs. This relationship further requires that the AITDC members not take advantage of their positions, or the knowledge gained there from for private gain or other personal advantage, either for themselves, their families, or anyone else in whom they have a direct or indirect personal or financial interest, to the detriment of Nassau County.

Specifically, this fiduciary relationship requires the avoidance of conflicts of interest and the affirmative duty to reveal to the AITDC conflicts of interest and apparent conflicts of interest, which may exist through the disclosure of interests and activities such as: the ownership, direct or indirect, of a financial or other interest in organizations supplying goods or services to the AITDC, or in the organizations which provide services competitive with the AITDC, the receipt or acceptance of benefits from any organization doing or seeking to do business with the AITDC or with a competitor of the AITDC, or participation in or taking advantage of any business opportunity or activity in which the he AITDC has an interest or which may be competitive with the AITDC.



All Amelia Island Tourist Development Council members are provided Conflict of Interest information. Pursuant to Florida Statutes § 112.313(12), the prohibitions found in subsections (3) and (7) of that statute may be waived by the AITDC member who has first made a full disclosure of the transaction or relationship which constitutes the conflict. This waiver entitles the AITDC member to participate in discussion concerning any matter for which a conflict exists but prohibits said member from voting on matters for which conflicts exist.

Abstention. Any AITDC member desiring to abstain from voting shall publicly disclose the reason for their abstention before the vote is taken, in compliance with Section 286.012 and Chapter 112, Florida Statutes. Full disclosure must be made in writing within fifteen (15) days after the date of such meeting.

REGULAR COUNCIL MEETINGS

The AITDC shall meet at least once quarterly on the fourth (4th) Wednesday of the month at 3:00 p.m., or as directed by the Chair. Special meetings may be called by the Chair as the need arises. The duration of each meeting will vary according to the length of the meeting agenda.

LOCATION

AITDC meetings will be held at a location as designated by the Chair. The meeting place shall be available to the public and comply with ADA requirements for public access.

NOTICE TO PUBLIC

Information about the times and places of all AITDC meetings shall be provided in conformance with the requirements of Florida Statutes.

AGENDA

An agenda will be prepared for each AITDC meeting by the Managing Director. AITDC members wishing to place an item on an upcoming agenda should submit their request to the Managing Director at least one (1) week prior to a regularly scheduled meeting. Administrative staff shall provide background information on each agenda item as appropriate, and such information shall be available to AITDC members at least two business days prior to scheduled meetings. Items may be added to the Agenda at the beginning of the meeting at the discretion of the Chair.

RULES OF PROCEDURE

The AITDC meetings shall be subject to all the procedural requirements of Chapter 286, Florida Statutes.

Meetings. Financial and performance measures are to be presented by appropriate parties. Staff and contracted professional service firms, such as advertising agencies, are to provide written updates of their activities, with brief explanations of items, as requested by AITDC members. Stakeholder presentations may be made. Formal actions will be taken as warranted.



Public Participation. Meetings of the AITDC will be conducted by the Council Chair, the Vice-Chair, or their designee, in a manner to permit the greatest possible participation by all AITDC members and the interested members of the public.

Majority/Quorum. The formal actions of the AITDC will be approved by majority vote with all members present required to vote unless a member has abstained. Five (5) AITDC members shall constitute a quorum for purposes of conducting business.

MINUTES

Written minutes shall be kept of each AITDC meeting. A written summary of each meeting shall be presented at the next AITDC meeting for approval by members. Such written summary shall show the persons in attendance, the major items of discussion, resolutions or other major action taken at such meetings, and items presented during public participation periods. The AITDC shall abide by Florida Statutes regarding minutes and public participation.

AITDC DESIGNATED SPOKESMAN

The Chair is the designated spokesman on behalf of the AITDC. If unable to provide the information requested, it is the responsibility of the Chair to designate a spokesman other than themselves, who may be more informed on the subject matter. In the absence of the Chair, questions will be directed to the Managing Director. Individual AITDC members may respond to media requests with the understanding that their response is a personal opinion and not that of the Amelia Island Tourist Development Council or Nassau County Board of County Commissioners.

STANDING COMMITTEES

The only standing committee serving the AITDC shall be the Finance Committee. Members shall be appointed by the Chair.

The general purpose of Finance Committee is to review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure those expenditures are made consistent with the plan and that such expenditures are in compliance with SB125.0104. The Finance Committee shall report its findings at each regularly scheduled AITDC meeting.

The Finance Committee shall prepare the initial draft of the proposed annual budget for presentation to the AITDC prior to the date for submission of the annual budget proposal to the Board of County Commissioners. Finally, the Finance Committee shall have oversight of the contracts for professional services as entered by the AITDC.

AICVB OPERATIONS

The Amelia Island Convention & Visitors Bureau (AICVB) has contracted with the BOCC and AITDC to carry out its marketing, travel trade, and administrative service programs. The President and CEO of the AICVB shall serve as the Managing Director of the AITDC. The Managing Director oversees and administers the AITDC's program of work, insures compliance with applicable



statues, ordinances, and policies, and is responsible directly to the Chair for duties as may be assigned. The AICVB shall maintain an adequate, competent professional staff and may associate with necessary specialists for the purpose of its services. The compensation payable for the full and complete duties, promises, and undertakings of the AICVB shall be equal to fifteen (15) percent of the net Tourist Development Tax, plus marketing reimbursable expenses for Excess Charges.

SPECIALITS & AGENCIES OF RECORD - RESPONSIBILITIES

Professional service firms selected as necessary specialists for advertising, promotion, interactive, public relations, market research and other forms of communication shall be considered subcontractors to the AITDC, which shall be fully responsible for the satisfactory completion of such work and payment of such work. Upon approval by the AITDC, such work may be reimbursed from the proceeds of the Tourist Development Tax as provided under the management contract.

Upon payment, all intangible property, including slogans, ideas, plans, and all materials and other tangible property shall become the property of the BOCC. The agencies of record will present updates on agency activities for AITDC's review at regularly schedule meetings.

BUDGET

Each year, the AITDC is required to submit for consideration by the BOCC an annual budget necessary to achieve the goals set forth by the Amelia Island Tourist Development Plan. The Finance Committee is responsible for estimating bed tax revenues and compiling the initial draft of the proposed annual budget. This proposed budget shall be reviewed and acted on by the AITDC prior to the date for submission set by the Nassau County Director of the Office of Management and Budget (OMB). This draft shall contain, at a minimum, the following items:

- 1. Estimates of projected tourist development tax revenues for the budget period.
- 2. Budget for program areas as outlined in the AITDC strategic ten-year marketing plan.
- 3. Detailed line items for proposed expense categories under each program area.

Upon presentation of the budget proposal, the AITDC is responsible for conducting at least one meeting which accepts public input on the proposed budget. After due consideration, the AITDC shall transmit its proposed budget to the BOCC. The Managing Director and/or the Chairman of the AITDC will present the Council's budget recommendations to the BOCC during its budget review process. The Managing Director shall inform and update the AITDC on any modifications to the recommended budget. The Council shall review the revised budget to ensure conformity with the AITDC strategic ten-year marketing plan and the provisions of Section 125.0104, Florida Statutes, relating to the authorized uses of tourist development tax revenues. If the AITDC objects to any modification, the objection(s) will be presented to the BOCC by the Chairman or his designee.

Upon final adoption of the County Budget by the BOCC, the Managing Director will present the adopted budget and related program of work to the AITDC for implementation within a timely period. This final approval and adoption will authorize the Managing Director to approve all expenses reflected in the budget. General budget preparations and review by the Managing Director



and AITDC shall be governed by the relevant provisions of this manual, county budget ordinances and policy and state revenue rules and statutes.

POLICIES: EXPENDITURES OF TOURIST DEVELOPMENT TAX

Purpose. The purpose of this policy is to ensure guidelines and procedures governing expenditures of revenues generated by the tourist development tax comply with adopted AITDC procedures and approved by the Nassau County Clerks of Court. The Nassau County Clerk of Court reserves the rights to waive any/all sections of this policy when warranted. All requested waivers shall be made in writing explaining the circumstances and signed by the Clerk or chief of staff prior to any changes being made.

The role of the Clerk's office is to serve as the Accountant, Auditor, Custodian, Comptroller and Chief Financial Officer to the BOCC. Specifically, in relationship with the AITDC, the Clerk of Court shall:

- Preaudit requisitions and invoices prior to disbursement of TDT to ensure legality, accuracy and compliance with statues and ordinances
 - Return any request for reimbursement that are incomplete or are inconsistent with the approved purchasing policy
- Disburse TDT funds as approved by the AITDC for the purchase of goods and services Record all disbursements in the county's accounting records

ACCOUNTS

The Nassau County Clerk of Court shall establish account coding within the County accounting system as shall be determined to be appropriate. All present tourist development tax revenues and those carried forward from year-to-year shall be placed in an interest-bearing trust fund in accordance with Florida Statutes, which shall then be re-allocated to various areas as required by law. In no case shall the Tourist Development Trust Funds be co-mingled with the general revenue of the County.

Intra-account transfers may be made in conformity with County policies and procedures and upon approval of the Managing Director as needed. No prior approval of the AITDC Board is required. Inter-account transfers will require a recommendation from the AITDC and approval by the BOCC by adoption of a Budget Resolution.

RESPONSIBILITIES AND ACCOUNTABILITIES

In ordinance 88-11, the Nassau County BOCC delegated responsibility for the expenditures of the revenues from the levy and imposition of the TDT to the Amelia Island Tourist Development Council. The council is required to continuously review expenditures of the revenues from the TDT trust fund to ensure the expenditures are consistent with the strategic ten-year marketing plan.



The development of a comprehensive program of work is the responsibility for the AITDC. The AITDC contracts with and has delegated the authority to the Amelia Island Convention & Visitors Bureau to expend the funds approved by the AITDC and Nassau County BOCC to execute the program of work designed to maximize the return on investment to Nassau County. The AICVB is required to meet functional and performance objectives for administration, marketing services, hospitaly programs and tourism related contract management. The AICVB may use a certified third-party vendor to comply with the procedures set forth by the Nassau County Clerk of Court and to eliminate the challenges of a small operation to ensure a separation of processes in compliance with GAAP.

The final responsibilities for carrying out the provisions of County policy rests with the Nassau County BOCC.

DELEGATION OF AUTHORITY

responsibility.

Delegation is the efficient allocation of powers to AICVB Staff with the appropriate ability and/or experience and is necessary in order to achieve all required tasks in a timely manner.

A delegate is a specific PERSON invested with the authority to carry out the functions, powers and duties of, or to act on behalf of, or represent, others.

A "Delegation of Authority" must be evidenced in writing, signed by the Chairmen of the Board of Directors and entered into the recorded meeting minutes of the Board of Directors.

AICVB Staff with delegations are responsible to the Board of Directors for the results of exercising their delegations. AICVB Staff responsibilities pertaining to delegations include the following:

- That AICVB Staff should not exercise that authority where it would involve a conflict of interest; delegated AICVB Staff should not authorize transactions relating to themselves or an organization with which they have a personal or business relationship.

 Approval of transactions and/or payments must not exceed the delegation holder's monetary, delegated authority and be limited to the position's area of organizational
 - AICVB Staff holding a delegation cannot sub-delegate to any other officer of another position any portion of their delegation. Delegations can only be made by the Board of Directors.

The Amelia Island Tourist Development Council, as per AITDC Delegation of Authority, delegates the following authority to the Managing Director, GIL LANGLEY, as of this time:



Transaction	Authority
Expense Reports / Employee Reimbursements	\$2,000 per transaction
New Agreements/Purchase Orders	\$100,000
Contract Purchase Orders & Payments	\$Unlimited
(transactions made pursuant to an existing	
approved contract)	
Payments approved for budgeted TDC	\$100,000
Marketing & Travel Trade programs	
Multi-Year Contracts	NONE

In all instances, delegated authority is limited to the approved annual budget amounts.

Delegates are accountable to the Board of County Commissioners and the Amelia Island Tourist Development Council for the results of exercising their delegations and the responsibilities allocated to them.

AITDC ACCOUNTING POLICIES AND PROCEDURES

All expenditures for operating expenses and capital items are to be made in conformity with these established AITDC policies. The AITDC has implemented these policies to ensure AICVB staff has the appropriate legal authority to exercise and carry out certain actions. All expenditures are subject to review and approval by the Nassau County Clerk of Court in compliance with policies and procedures which may be required.

AITDC Purchasing Requirements. The AITDC follows the purchasing requirement procedures as outlined in the following chart detailing the threshold amounts for competitive purchases.

PURCHASING LEVELS FOR TOTAL DOLLAR AMOUNTS	REQUIREMENT	APPROVAL REQUIRED
Purchases less than \$5,000	Does not require solicitation or quotes or require a requisition or Purchase Order	AICVB Staff Approval
Purchases at least \$5,000 but less than \$25,000	Requires three (3) competitive verbal quotations	AITDC Managing Director Signature
Purchases at least \$25,000 but less than \$100,000	Requires three (3) written quotes	AITDC Managing Director Signature
Purchases equal to or greater than \$100,000	Requires formal and competitive bids, request for proposal (RFP) or request for qualification (RFQ) as applicable.	AITDC Managing Director Signature, TDC Action for those exceeding delegated authority

PURCHASES EXEMPT FROM COMPETITIVE ALTERNATIVE METHODS



The following purchases are exempt from the competitive purchasing methods. Due to the unique nature of tourism marketing, a large percentage of expenditures fall within these categories:

- Best interest of the public. The purchase of any goods or services, or combination thereof, which, in the discretion of the AITDC and/or BOCC, is in the best interest of the public to be procured by any means other than those herein so long as, in the sole discretion of the county attorney, the procurement does not violate any federal, state or local law.
- **Communication.** Equipment, supplies, materials, or services including internet access service and advertisements that are used as modes of communication. (Included are traditional consumer advertising and digital communications such as websites, social media and other electronic communications)
- **Publications.** Books, periodicals, printed materials, artwork, photographs, film, filmstrips, video, materials purchased directly from the producer or publisher, the owner of the copyright, and exclusive agent with the state, a governmental agency, or recognized educational institute.
 - **Lodging and Transportation.** Seminars, workshops, training, overnight lodging, transportation dues and memberships.
- **Other Professional Services.** Acquisition for other professional services for lobbyist, legal services, medical services, financial services, planning or any other professional services not defined S.287.055, Florida Statues.

The AITDC, County Clerk, and County Manager will annually review purchases made other the provisions noted above to ensure the exemptions are not being abused.

INVOICE PROCESSING POLICY & PROCEDURES

This process utilized in order for vendors/specialists to be paid was developed over the years in concert with the BOCC, the AITDC, the Nassau County Clerk of Court, OMB and the County Manager. It is designed to insure all such invoices from the AICVB comply with established AITDC polices and procedures. These procedures separate accounting functions to protect against fraud, and our organization's bonding and insurance coverage further protects the financial interest of Nassau County.

The AICVB operates on a reimbursement policy in which it is responsible for payment of authorized expenses. Prior to processing vendor payment or program costs, the billings are subject to strenuous review to accurately reflect contractual obligations and adherence to polices by AICVB staff, AICVB President & CEO, and accounting entry personnel. Upon payment of approved invoices, the accounting personnel process the invoice(s) to designated staff of the County Clerk for final review and reimbursement of funds.

Procedure Processing of AITDC Expenditures & Invoicing to Clerk of Court for Reimbursement

1. Vendor billing are received by the AICVB office.



- 2. Upon receipt, bills are routed to appropriate staff members for review, budget account coding, and approval.
- 3. Upon completion of the review, bills are returned to accounting entry personnel for further review of account codes and availability of budgeted funds. If funds are available, and the budget numbers are correctly assigned, the bills are forwarded to the CEO for review and approval.
- 4. Once approved, checks are signed following the below check signing authority, by the CEO or designated officer of the AICVB and/or AITDC and mailed. The CEO is the only staff member authorized as signatory of the AITDC related accounts.

Check Signing Authority

Persons that prepare checks cannot be check signers.
Persons that reconcile bank statements are not check signers.
Checks over \$25,000 require two signatures.

5. The accounting entry personnel compiles a comprehensive invoice to recoup reimbursable expenses to be paid from the Nassau County TDT funds and sends to the Clerk of Court. To be approved for payment by the County Clerk, the invoice(s) must include original bill(s), proof of performance, copies of pertinent contracts when appropriate, and proof of payment (copy of cancelled check or credit card receipts). Reimbursable expenditures are grouped together by budget code for easier processing. Final invoices are reviewed and approved for submittal by the President & CEO.

The original invoice and documentation is dated, stamped, and mailed to the County Clerk for processing. The complete billing is scanned and saved electronically, and a printed copy is filed at the AICVB office. A scanned copy of the invoice is also sent to each member of the Finance Committee for review.

The AICVB shall promptly respond to request for further documentation.

- 6. Once compliance with policy and procedures is verified, payment of the invoice is processed by the Nassau County Clerk of Court for reimbursement of funds to the AICVB.
- 7. A list of checks written during the period that exceed \$10,000 is provided to all member of the AITDC on a monthly basis. Appropriate budget reports and financial transactions are also provided. Upon request, detail on vendor utilization is available.

TRAVEL & ENTERTAINMENT POLICY & PROCEDURES

Travel expenses including but not limited to airfare, both domestic and international, are allowable if they are efficient and economical as per SB.125.0104.

Lodging and Transportation, including seminars, workshops, training, overnight lodging, transportation, dues and memberships, are exempt from competitive purchasing methods.



Costs associated with entertaining media, tour operators or those individuals associated with the related travel and hospitality industries which are done for the marketing and promotion of the destination may take place within or outside of Nassau County are considered reimbursable marketing expenses.

REVIEW OF ADVERTISING AND PROMOTION CONTRACTS

Review of Advertising Product. While the Managing Director is charged with the general budgeting for and administration of the annual contract for provision of advertising and promotion services to the AITDC, the artistic and highly visible nature of the products and services provided under the contract make it prudent that the Managing Director incorporate a broader base for review and approval of artistic product generated by the contractor where possible. As such, the AITDC may, at its discretion, review and approve print, digital, radio, television or other advertising product produced under any advertising or public relations contract.

Advancement of funds. No advancement of funds will be issued unless specifically approved by the AITDC.

RECORDS RETENTION AND DESTRUCTION

It is policy to retain records as required by law and to destroy them when appropriate. It is the responsibility of the office manager to maintain a detailed retention schedule. At the end of each fiscal year the AICVB may destroy the records that can be destroyed according to IRS as well as Florida public record guidelines. The following are permanent files that must be stored:

- · General Ledger Journals
- · Chart of Accounts
- CPA Audited financial statements
- · Meeting minutes
- Public record requests
- · Contracts and leases
- Tax returns and worksheets, revenue agents' reports and other documents relating to determination of income taxes and liabilities. The CPA prepares tax returns and provides copies to the AICVB.



INVENTORY OF OWNED ASSETS POLICY & PROCEDURES

Owned physical assets the AICVB or AITDC purchases valued at over \$2,500 will be inventoried. When such items have exceeded their usable shelf life or have lost their monetary value, the AICVB shall notify the County for interest. After 30 days the AICVB will remove from inventory and dispose of assets.

ACTIVITIES SUBJECT TO OVERSIGHT BY THE TOURIST DEVELOPMENT COUNCIL

Tourist Development Trust Funds may be budgeted by the AITDC for the following purposes, including but not limited to:

Tourism Promotion. Development and maintenance of quality advertising, sales, marketing and public relations initiatives for Amelia Island which presents a consistent and positive brand for the area; production of informational/promotional materials and systems, including publications, that it shall determine to be necessary or appropriate for the promotion of the special taxing district, and for local notification of projects as deemed necessary; support for a variety of special events to further the development of year round business and bolster image and name recognition for Amelia Island; and continual maintenance efforts to keep the beaches of Amelia Island clean and renourished.

Amelia Island Film Commission. Operation and function of the Amelia Island Film Commission to supply staffing requirements, materials, information, photos and guides to potential members of the film, photography and television industry to enhance Amelia Island by increasing the economic impact by bringing in film and production companies, which will increase employment of our area's citizens and establish our area as an entertainment ready community.

Official Welcome Center. Operation of the Official Welcome Center designed to supply visitor information, materials, and guidance to the visiting public on Amelia Island; to promote stakeholder businesses; and to maintain a record of number of visitors and their demographics.

MISCELLANOUS PROVISIONS

ELIGIBLE ORGANIZATIONS. All Amelia Island tourism related stakeholders are eligible for partnership with the AICVB. Determination of eligibility shall be at the sole discretion of the AICVB staff. Those types of eligible organizations include:

ACCOMMODATIONS. Accommodation listings are intended for lodging partners whose businesses are located on Amelia Island and registered as a bed tax collector with the Nassau County Tax Collector. Only valid Amelia Island lodging establishments or rental companies may be listed under Accommodations. Accommodation listings are listed alphabetically by business name. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name in order to appear before other partners will not be accepted. Rental properties located in Fernandina Beach city limits must provide a copy of their short term rental permit. The printed Visitor Guide contains an



accommodations section, and guide will be printed once per calendar year, typically at the beginning of the year. Listing requests will be reviewed and approved as deemed by the AITDC.* Please allow a two-week turnaround for new listings or major updates to existing listings.

- **Bed and Breakfasts** only valid bed and breakfast inns located on Amelia Island may be listed in this section.
- **Camping** only valid campgrounds located on Amelia Island may be listed in this section. **Condominium and Home Rentals** only valid condominiums and home rental companies with ten or more units under management and located on Amelia Island may be listed in this section. Rental properties located in Fernandina Beach city limits must provide a copy of their short-term rental permit.
- **Hotels and Motels** only valid hotels and motels located on Amelia Island may be listed in this section.
- **Resorts** only valid full-service resorts located on Amelia Island may be listed in this section.

DINING. Valid dining establishments located on Amelia Island may be listed in this section. Dining listings are listed alphabetically by business name. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name in order to appear before other establishments will not be accepted. The printed Visitor Guide contains a dining section, and guide will be printed once per calendar year, typically at the beginning of the year. In addition, a separate dining guide is printed once per calendar year, typically at the beginning of the year. Listing requests will be reviewed and approved as deemed by the AICVB.*

ACTIVITIES. Valid activities and attractions (a business that provides an activity for our visitors that enhances their experience in the destination) that is open year-round, or a business involved with local tourism on Amelia Island as deemed/approved by the AITDC may be listed in the Activities section. Activity listings are listed alphabetically by business name. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name in order to appear before other establishments will not be accepted. Note that due to space constraints, activity listings in the visitor guide will be limited and included as deemed by the AICVB. Listing requests will be reviewed and approved as deemed by the AICVB.*

The AITDC reserves the right in its unfettered discretion to grant or deny in whole or in part an application for advertising and/or non-advertising support.

AITDC FUNDED WEBSITES & COLLATERAL MATERIALS

Eligible Organizations. All Amelia Island tourism related stakeholders. Determination of eligibility shall be at the sole discretion of the AICVB staff. See program policies for additional details.

SPECIAL EVENT FUNDING



The Amelia Island Tourist Development Council believes that Special Events are vital to the successful development of Amelia Island as a year-round tourist destination. In general, the AITDC supports Special Events whose primary purpose is the generation of additional room nights at Amelia Island lodging facilities and which support the brand image of the destination. Generally, support for out-of-house special events is limited to direct payment for marketing of the event with design, content, and placement managed by the AICVB staff and/or its designee in conjunction with event organizers. A "Special Event" is an event that will be held on Amelia Island and which promotes visitation to the area from outside Nassau County.

Eligible Organizations. Both Not-For-Profit and For-Profit organizations are eligible to apply for support. Organizations must have significant county ties, established primarily to produce festivals or special events, utilizing private sector community financial support, and volunteers as well as paid staff to carry out the objectives of the organization.

See the Special Events Policy for further details.

SPONSORSHIPS

The funding of sponsorships of community, civic, cultural or other organizations shall be authorized but only where such funding will be used to promote and attract increased tourism. Funding of sponsorships for organizations shall not be used to support on-going programs or administrative costs unless the overall activities of the organization will directly promote and attract increased tourism. The AICVB Staff shall provide a recommendation of proposed sponsorships to the AITDC, certifying that such funding would meet the above criteria. The AITDC shall have final approval authority of all sponsorships.

OPERATIONAL POLICES AND PROCEDURES

The preceding AITDC Handbook may be revised from time-to-time upon recommendation of the members.



PROGRAM POLICIES



PROGRAM POLICIES

PROMOTIONS

All promotions listed within are subject to changes by AICVB recommendations.

SPECIAL OFFERS

The AITDC uses promotional programs to assist in driving visitors to Amelia Island. Participation in these programs by valid partners of the AITDC offering compelling offers to visitors is essential to the success of these promotions. Listings in the Special Offers section are listed alphabetically by business name in traditional manners and in random order online. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name to appear before other establishments will not be accepted. Participation in these promotional programs is at no cost to businesses that meet the listed requirements. Listing requests will be reviewed and approved as deemed by the AICVB. The AITDC reserves the right to cancel or suspend any promotion at any time. These guidelines also apply to future promotional programs initiated by the AITDC.

Amelia Island Value Card

The Value Card program is designed by the AITDC to offer overnight visitors exclusive discounts at businesses on Amelia Island, thereby gaining additional exposure for the businesses offering those discounts. Only valid attractions (a business that provides an activity for our visitors that enhances their experience in the destination) that is open year-round, or a business involved with local tourism on Amelia Island as deemed/approved by the AITDC may be listed in the value card program. Participants in the Value Card program must honor their special offer for a full calendar year. Businesses may offer only one special offer each calendar year in the value card program. Participants joining the value card program after the value card brochure has been printed will be listed in the value card section of the website until the next printing of the brochure. Businesses interested in participating in the value card program can email info@ameliaisland.com with their business name and offer they would like to extend to visitors. AICVB staff will review the offer and notify whether qualifications have been met and will proceed with data collection for your listing on the site and brochure. Value Card brochures are distributed at lodging providers on Amelia Island and the Welcome Center located at 102 Centre Street.

Event Calendar

The event calendar on the AICVB website is intended to feature events that drive visitors to Amelia Island. The event calendar includes events that take place on Amelia Island. Area events taking place off-island may be considered should they present a unique experience for visitors to Amelia Island. Events may be submitted for consideration through the site at www.AmeliaIsland.com. Submitted events must contain all requested information listed on the website form. All event requests will be reviewed and approved as deemed by the AICVB staff.* Please allow a one-week turnaround for review of an event.



Free Night, Any Night

The Free Night, Any Night promotion established by the AITDC provides guests with the opportunity to stay an extra night on Amelia Island for free or return at a later date to redeem their free night, at participating lodging partners. All registered bed-tax-collecting lodging partners on Amelia Island (with 10 or more units for rentals) are eligible to participate in this program. The Free Night, Any Night promotion must be booked by the guest directly with the individual property via phone. When available, the guest will receive their third night free with a two night stay or their fourth night free with a three-night stay; the property chooses in advance which one they will offer. The guest may opt to use their "free night" to return at a later date, subject to property availability. The promotion is advertised by the AITDC. Participating property may notify AITDC at any time should they wish to cancel, change, or reinstate their participation in the Free Night, Any Night program and the property listing will be updated on the promotional page on the website. Properties interested in participating in the Free Night, Any Night program can email info@ameliaisland.com and a form will be sent to you for inclusion in the program.

Seaside Salute

The Amelia Island Seaside Salute promotion established by the AITDC provides a discounted lodging rate to military personnel. Lodging providers can participate in this program by offering a special value to overnight visitors who are military personnel. All registered bed-tax-collecting lodging partners on Amelia Island (with 10 or more units for rentals) are eligible to participate in this program. The Seaside Salute promotion must be booked by the guest directly with the individual property via phone. The promotion is heavily advertised by the AITDC. Participating properties may notify AITDC at any time should they wish to cancel, change, or reinstate their participation in the Seaside Salute program and the property listing will be updated on the promotional page on the website. Properties interested in participating in the Seaside Salute program can email info@ameliaisland.com and a form will be sent to you for inclusion in the program, or complete the online form from the website at ameliaislandtdc.com.

Second Saturdays Artrageous Artwalk

The Second Saturdays Artrageous Artwalk, established by the AITDC, is designed to feature the numerous art galleries on Amelia Island and create a monthly event where the participating galleries remain open for extended hours on the second Saturday of each month. During the artwalk, the galleries are encouraged to have artists on hand to meet guests and speak about their work. All valid art galleries open to the public on Amelia Island may participate in the Artrageous Artwalk. Participating galleries are required to be open the second Saturday of each month from 5:00 p.m. to 8:00 p.m. in spring/summer (April-September) and 4 p.m. to 7:00 p.m. in fall/winter (October-March). The Artrageous Artwalks are promoted through a printed brochure distributed throughout Amelia Island and a landing page on the website. Galleries joining the Artrageous Artwalk after the brochure has been printed will be listed in the Artrageous Artwalk section of the



website until the next printing of the brochure. Interested galleries can contact info@ameliaisland.com for information to participate in this event.

Meetings Section

Only valid venues located on Amelia Island that provide meeting space may be listed under the meetings section. Meetings venues are listed alphabetically by business name in traditional manners or may be randomized online. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name in order to appear before other partners will not be accepted. Listing requests will be reviewed and approved as deemed by the AITDC.*

Flights for Sites Program: With our Flights for Sites program, meeting planners can visit meeting properties on Amelia Island and may be reimbursed for your airfare. Eligible programs met a minimum of 150 cumulative guest room nights and a \$7,500 food and beverage spend. Airfare may be reimbursed up to \$400 USD for a planner with a preapproved qualified program confirmed with a property's sales representative in advance. Reimbursement is not eligible on previously booked airfare or past site visits or programs.

Weddings Section

Only valid venues located on Amelia Island that provide space for a wedding ceremony, reception, or rehearsal may be listed under the weddings venues and locations section. Venues are listed alphabetically by business name in traditional manners or randomized online. Business name must be the same as its registered legal name or a copy of the fictitious name registration with the State of Florida must be provided. Alteration of business name in order to appear before other partners will not be accepted. Listing requests will be reviewed and approved as deemed by the AICVB staff. Off-island venue inclusion is at the review and discretion of AICVB staff or AITDC recommendation.

GENERAL AITDC WEBSITE INFORMATION AND TERMS OF USAGE, DISCLAIMERS

The purpose of sites owned and managed by the AITDC is to provide local information to aid in the online and traditional visitation to Amelia Island. The AITDC (site owners) and their staff coordinates and delivers the information and functions on the sites.

All materials on the sites including but not limited to copy, images, illustrations, special surveys, sweepstakes, games, and promotions, are protected by copyrights owned and controlled either by site owners, affiliate entities or by a third party who has licensed their materials to the site owners. Material from the websites may not be copied, downloaded, reproduced, republished, uploaded, posted, transmitted or distributed in any way. Modification of the materials or use of the materials for any purpose other than your own personal, non-commercial, home use is a violation of the copyrights and other property rights held by site owners or affiliate companies. The use of any such material on any other website or networked computer environment is prohibited.



The trademarks, logos and service marks seen on the sites are registered and unregistered trademarks of site owners, their affiliates and other entities. These sites do not grant you the license or right to use any trademark displayed on the sites without the written consent of the owner of the trademark. Your misuse of the trademarks displayed on the sites, or any other content on the sites, is strictly prohibited.

OTHER SITES WHICH MAY BE LINKED TO TDC WEBSITES

Site Owners may include some links to other Internet sites maintained by third parties for convenience only; these are defined as linked sites. Neither site owners nor their affiliates operate or control in any respect any information, products or services on linked sites. Site Owners are not responsible for the content on Linked Sites and disclaims all liability for any injury you experience while you are at such Linked Site.

*The Amelia Island TDC has no legal requirements to include anyone on its website or include anyone's printed collateral at its visitor center or offices.

COOPERATIVE (CO-OP) POLICY

The Amelia Island Tourist Development Council believes that cooperative (co-op) advertising is a critical component in its efforts to market Amelia Island as a tourism destination. In general, the AITDC co-op advertising program provides an opportunity to leverage the annual budget and establish a "win/win" relationship among Amelia Island Lodging Partners, attractions, and the AITDC. It includes a combination of advertising and promotional opportunities. Most programs are limited as to the number of partners that can participate on a first come-first served basis, so partners are not always guaranteed to make it in the program they want. The AITDC negotiates special rates with all publications and underwrites the cost of the programs up to 50%.

Relationship of the AITDC and the AICVB. The Amelia Island Tourist Development Council (AITDC) is appointed to oversee and administer the tourist development tax within the special taxing district of Nassau County, Florida. The AICVB - a 501(C) 6 non-profit corporation - through a contract with the Nassau County Board of County Commissioners (BOCC) and the AITDC performs the destination marketing activities on behalf of the AITDC.

Eligible Organizations. All Amelia Island tourism related stakeholders. Determination of eligibility shall be at the sole discretion of the AICVB staff.

Use of Tourist Development Funds. According to Florida State Statute 125.0104 section 5(A)2, tourism funds must be used to promote and advertise tourism in the State of Florida, nationally and internationally. If tax revenues are expended for an activity, service, venue, or event; the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

Cooperative Programs Participation. Print and digital advertising opportunities will be offered to eligible lodging partner and tourism partners for the purpose of attracting overnight visitation from



out of county visitors. Most programs are limited as to the number of partners that can participate. The programs are on a first come-first served basis, but partners are not always guaranteed to make it in the program they want. You may contact Amy Boek, Chief Marketing Officer at aboek@ameliaisland.com to reserve space or with any questions.

Cost to Participate. The AICVB negotiates special rates with all publications and underwrites a portion of the costs for partners. For traditional print co-ops, the AICVB underwrites up to 50% of the ad for lodging partners and up to 25% for activities or dining related partners.

Payment. The AICVB pays the entire invoice submitted from the publication and invoices all participating partners for their portion. Payment is due to the AICVB net 30 days from invoice date. Failure to pay within 45 days could result in removal from publication and co-op programs until payment is received.

Creative. AICVB staff places the insertion order with the publisher and handles billing, but the partners are responsible for delivering their own creative assets to publishers. Most publishers will assist partners with creative. You must provide publishers with photo, logo, copy and call to action.

Agencies and Commissions. All co-ops are billed at net cost. No agency commissions are eligible for co-op funding.

*The AICVB has no legal requirements to include anyone on its website, printed collateral, Welcome Center or cooperative advertising programs.

SPECIAL EVENTS POLICY

Relationship of the AITDC and the AICVB. The Amelia Island Tourist Development Council (AITDC) is appointed to oversee and administer the tourist development tax within the special taxing district of Nassau County, Florida. The AICVB - a 501(C) 6 non-profit corporation - through a contract with the Nassau County Board of County Commissioners (BOCC) and the AITDC, the AICVB performs the destination marketing activities on behalf of the AITDC. Any funding for Special Events is an AITDC expenditure.

Eligible Organizations. Both Not-For-Profit and For-Profit organizations are eligible to apply for support. Organizations must have significant county ties, established primarily to produce festivals or special events, utilizing private sector community financial support, and volunteers as well as paid staff to carry out the objectives of the organization.

Use of Tourist Development Funds. According Section 125.0104(5) (A) 2. Florida Statutes, tourism funds must be used to promote and advertise tourism in the State of Florida, nationally and internationally. If tax revenues are expended for an activity, service, venue, or event; the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.



Guidelines for Non-Advertising Support. In those rare cases where AITDC support is approved for some other purpose than direct advertising, the following conditions apply and shall be incorporated into a final performance agreement.

- 1. Before receiving funds from the AITDC, the event sponsor must demonstrate that they have secured a minimum of 60% of the non-ticket/ancillary revenue required to meet the revenue budget outlined in the application. To assist the event organizer in securing the sponsorship funds and other financial support to meet this threshold, the AITDC will issue a letter of support to the event organizer that outlines the AITDC's commitment to the event.
- 2. If the event organizer fails to achieve the 60% threshold established above, the AITDC reserves the right to modify and revoke its support and financial commitment to the event without recourse against the AITDC.
- 3. Other Conditions for Consideration
 - The event/project must take place on Amelia Island, or have a major impact on Amelia Island lodging facilities.
 - If the event has received support in the past from the AITDC, it must submit the most recent final attendance and final lodging reports.
 - Those applying for support as a Signature Event must match the amount requested on a dollar-for-dollar basis, showing revenue specifically contributed for the project (50% of this match may be in-kind contributions, accompanied by a list of fair market value for such contributions).
 - Advertising and promotion must take place in areas outside of Nassau County. This is to ensure that funds will be used to attract visitors who reside outside of Nassau County and who may stay at least one night in local lodging.
 - Execute a contract between the event and the AITDC defining additional requirements.

Funding Category Guidelines

Signature Event: (up to \$12,500 - \$50,000 per event. Reviewed by Staff. Must be approved by AITDC Board)

- Large multi-day events, three or more days
- Preferably in multiple venues across the destination
- Generates awareness outside of Amelia Island to attract overnight visitors
- 50% of tickets sales are tied to packaging with lodging partners or can clearly demonstrate overnight lodging. Half-price tickets must be made available to lodging partners for packaging purposes.
- Secures sponsors throughout the community
- Can quantify success through room nights (retail sales and media coverage may also be considered)



Experience Events: (up to \$12,500 per event. May be approved by AITDC staff)

Drives overnight lodging and enhances the visitor experience Must be able to generate awareness of Amelia Island outside of the local market Events that showcase attributes of Amelia Island:

- o Eco-tourism
- Culture / Heritage
- Culinary
- o Beach/Wellness/Active Lifestyle

New to the Area/Newly Created Event (Can be either Signature or Experience)

Can quantify success through:

- o Detailed research of event potential
- o Business/Event Plan
- o Marketing Plan
- o Secured location or anticipated feasible location
- o Anticipated Budget
- o Dedicated Sponsors

Procedure to Implement Policy. Each Special Event applying for non-advertising support will be required to submit a written letter application for the beginning of the fiscal year (October 1 - September 30) during which support is to be provided. The application must be submitted to the AITDC's Managing Director. The application shall contain the following information:

- Name and address of applicant (who must be the promoter/organizer of the Special Event). Name and address of contact person authorized to act on behalf of the event.
- Names and addresses of all persons, firms and corporations with a financial interest in the Special Event or participating in the control of the Special Event.
- Detailed description of the Special Event that includes: a narrative of the proposed goals, objectives, and economic impact; to include dates of the event including set up and tear down; anticipated attendance; and projected overnight visitation.
 - A logistics outline (including but not limited to: location/site plan; demographic of audience; parking/shuttle plan; security; sanitation; health and safety plans; traffic plans; special needs requirements; and any other logistical information); and an expense budget for producing the event may be required.
- Complete media plan for the Special Event that includes: an advertising schedule; public relations activities; proposed creative materials (including but not limited to: display ads, banner ads, websites, fliers, posters); promotional activities to support the event and the related expense budgets for the marketing activities.
- A complete revenue budget for the event that includes: the amount of money being invested into the event by the event organizer; the amount of the support requested from the AITDC and its intended use; additional sponsorship revenues; anticipated revenues from ticket



sales; anticipated revenues from ancillary sales; and any other revenue expected to be generated by the event.

Staff Recommendation. Within 14 business days after receipt of a completed application, the AITDC Managing Director or their designee shall approve the marketing request; deny the request; or ask for modifications in the request. Support requests in excess of \$12,500 shall require approval of the AITDC Board of Directors. All staff action in response to an application shall be reported to the AITDC Board of Directors at its next regularly scheduled meeting.

The AITDC Managing Director has the fiduciary responsibility of maintaining the AITDC's annual budget. Any support to be awarded after the AITDC Budget is adopted by the AITDC Board of Directors may require an amendment to the budget and, depending upon the materiality of the budget amendment, also an amendment to the AITDC's Program of Work typically incorporated into its Destination Management Agreement with the Board of County Commissioners of Nassau County. In such instances, support will likely be denied. An applicant disappointed by the decision of the AITDC Managing Director may appeal to the AITDC Board of Directors.

In those cases where AITDC Board action is necessary, which includes but are not limited to: the amount and nature of the request; a material change to the AITDC's Program of Work; and the appeal of an application denied by the AITDC Managing Director in whole or in part, the AITDC staff will coordinate with the applicant to allow the applicant to have the opportunity of making a presentation at the next Board of Director's Meeting. At the board meeting, the applicant will present first and AITDC staff will respond. The AITDC Board may approve the application; ask the event organizer to make changes to the application; or reject the application.

Performance Agreement. Notwithstanding approval of an application by the AITDC Board, neither the applicant nor any third person shall be entitled to rely upon the advertising support which is the subject of the application until a written Performance Agreement between the applicant and the AITDC is entered into incorporating the terms of this policy, and such other terms and conditions as may be appropriate. Among other terms and conditions, the Performance Agreement shall provide that:

- 1. Nothing in this Policy or in the Performance Agreement shall be construed to make the AITDC a partner or joint venture with the applicant, or to create the impression the AITDC shall have any control over the planning and conduct of the event itself.
- 2. Funding shall be contingent upon the applicant obtaining all permits required by law to hold the event and complying with all applicable laws in connection with the event.
- 3. If any material changes occur in the scope (format, audience, attendance, budget, etc) or marketing (content, placement or strategy) of the event, the AITDC reserves the right to withdraw its support and financial commitment to the event without recourse against the AITDC.



- 4. All marketing must be approved in writing in advance by the AITDC President/CEO or their designee and all marketing must comply with the AITDC's cooperative marketing, logo usage and brand standards.
- 5. All marketing will be placed or conducted by the AITDC, unless agreed otherwise in writing by the AITDC and the applicant. The AITDC reserves the right not to pay any marketing cost that has not been pre-approved as to content or form and placement or conduct.
- 6. In addition to the forgoing, in the Performance Agreement the AITDC may reserve a specified portion of the financial support provided to the applicant for purpose of conducting an Economic Impact Analysis of the Festival or Event. The research study will be conducted by the AITDC's research staff or third-party firm in a method and manner consistent with other AITDC's research studies.
- 7. If funding, in whole or in part, is to be provided in any subsequent AITDC fiscal year, the Performance Agreement shall state that such subsequent funding will be subject to legislative appropriation without recourse against the AITDC if funding is not recommended by the AITDC or approved by Nassau County in the AITDC Plan of Work and Budget for that subsequent fiscal year(s).

Standard of Review. The mission of the AITDC is to generate visitation to Amelia Island and its attractions/special events, thereby increasing tax revenues, including sales taxes and those imposed on the hospitality industry. In turn, those tax revenues may be used to improve the quality of life for the citizens of the community, provide the support necessary for beach renourishment, and ensure a viable hospitality industry.

To that end, the AITDC maintains an advertising plan for the local tourism industry at large. Within budgeted limits, applications will be evaluated on the extent to which advertising for the Special Event (including but not limited to advertising and other activities for which support is requested) will complement the AITDC marketing plan; the effect of the Special Event and its advertising upon the image or perception of Amelia Island as a destination; and the potential or proven economic benefit of the Special Event to the community, in particular needed, incremental room nights. Due to the inherent nature and art of creating and placing effective and consistent advertising, and the subjectivity of image considerations, the AITDC's decision whether to expend its limited resources to advertise a particular Special Event will necessarily require subjective and even aesthetic determinations. Accordingly, the AITDC reserves the right in its unfettered discretion to grant or deny in whole or in part an application for advertising and/or non-advertising support for any particular Special Event.



WEBSITES AND PRINTED COLLATERAL POLICY

The AITDC believes that digital programs, printed collateral, and promotions are a critical component in its efforts to market Amelia Island as a tourism destination. In general, the AITDC promotes businesses whose primary purpose is the generation of additional room nights at Amelia Island lodging facilities and which support the brand image of the destination.

Relationship of the AITDC and the AICVB. The Amelia Island Tourist Development Council (AITDC) is appointed to oversee and administer the tourist development tax within the special taxing district of Nassau County, Florida. The AICVB - a 501(C)6 non-profit corporation - through a contract with the Nassau County Board of County Commissioners (BOCC) and the AITDC performs the destination marketing activities on behalf of the AITDC.

Eligible Organizations. Any collector of the bed tax (with at least ten units for rentals available for short term) and any attraction (a business that provides an activity for our visitors that enhances their experience in the destination) that is open year-round, or a business involved with local tourism on Amelia Island as deemed/approved by the AITDC.* An applicant disappointed by the decision of the AITDC may appeal to the AITDC Board of Directors. In the event of a request to appeal a request denied by the AICVB staff, the staff will coordinate with the applicant to allow the applicant to have the opportunity of making a presentation to the next AITDC Board of Director's Meeting. At the board meeting, the applicant will present first and AICVB staff will respond. The Board may approve the request; or reject the request.

Listing Procedure. If the qualifications above are met, partners may contact info@ameliaisland.com with a request for listing that includes your business name, address, phone number, brief description, and main contact. The AICVB will notify you whether you have met the qualifications and will proceed with data collection for your listing on the site and/or printed collateral. Please allow a two-week turnaround for approval. Businesses may be in as many categories as applicable, according to the rules of each listing section.

Standard of Review. The mission of the AITDC is to generate visitation to Amelia Island and its attractions/special events, thereby increasing tax revenues, including sales taxes and those imposed on the hospitality industry. In turn, those tax revenues may be used to improve the quality of life for the citizens of the community, provide the support necessary for beach renourishment, and ensure a viable hospitality industry.

To that end, the AITDC maintains a marketing plan for the local tourism industry at large. Due to the nature and art of creating and placing effective and consistent listings and promotions, and the subjectivity of image considerations, the AITDC's decision whether to expend its limited resources to list and promote a particular business will necessarily require subjective and even aesthetic determinations. Accordingly, the AITDC reserves the right in its unfettered discretion to grant or deny in whole or in part an application for listings for any particular business. In addition, design elements of AITDC websites and/or printed collateral may limit character space and image space for listings.



WELCOME CENTER POLICY

The Amelia Island Tourist Development Council (AITDC) believes that the Welcome Center is a critical component in its efforts to market Amelia Island as a tourism destination. In general, the AITDC supports the Welcome Center whose purpose is an opportunity in which local merchants and partners can market their organizations directly to the tourists visiting the Welcome Center each day, to drive incremental revenue throughout the destination and to encourage extended stays.

Relationship of the AITDC and the AICVB. The Amelia Island Tourist Development Council (AITDC) is appointed to oversee and administer the tourist development tax within the special taxing district of Nassau County, Florida. The AICVB - a 501(C) 6 non-profit corporation - through a contract with the Nassau County Board of County Commissioners (BOCC) and the AITDC performs the destination marketing activities on behalf of the AITDC.

Eligible Organizations. Both Not-For-Profit and For-Profit organizations are eligible to promote themselves in the Visitor Center. Organizations must have significant county ties, established primarily to produce festivals or special events, utilizing private sector community financial support, and volunteers as well as paid staff to carry out the objectives of the organization.

Use of Tourist Development Funds. According to Florida State Statute 125.0104 section 5(A) 2, tourism funds must be used to promote and advertise tourism in the State of Florida, nationally and internationally. If tax revenues are expended for an activity, service, venue, or event; the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

Welcome Center Display Program Participation. The Display Program provides tourism industry merchants/partners the opportunity to display their organization's materials, providing visitors with an increased awareness of the many things to do and see on Amelia Island, and helping them extend their stay.

- Spaces may be reserved by completing and returning an enrollment form along with 1 copy of the literature wished to display in the Welcome Center.
- After the enrollment form and example is received, a letter will be sent informing you of the results. If approved, you will also receive information on how and where to ship your literature with suggested quantities.
- An applicant disappointed by the decision of the AICVB may appeal to the AITDC Board of Directors. In the event of a request to appeal a request denied by the AICVB staff, the staff will coordinate with the applicant to allow the opportunity of making a presentation to the next AITDC Board of Director's Meeting. At the board meeting, the applicant will present first and AICVB staff will respond. The Board may approve the request; or reject the request.



General Display Program Guidelines. All literature displayed in the Welcome Center must comply with the following guidelines:

arrangements have been made for removal by the merchant/partner.

Literature will not be displayed in the Amelia Island Welcome Center until it has been reviewed & approved by a staff member. An enrollment form is required.

Literature content is the sole responsibility of the participating business.

Seasonal or Special Events - Literature will be displayed on a continuous basis for the full season or throughout the special event period. Once this time is expired it is the responsibility of the merchant/partner to remove unused material from the Welcome Center within 10 days of the close of the event or it will be discarded. Seasonal material will be displayed and discarded at the discretion of Welcome Center staff unless prior

- All literature must help promote the tourism industry and furnish pertinent information about destinations, attractions, activities, events, or points of interest to the general public.
- Each property may display one type of brochure with one coupon attached. No envelopes, packages, or stacks of business cards are permitted.
 - The Welcome Center staff will be responsible for displaying the literature, maintaining an inventory count, and sending out re-supply notices if needed.
- Any lodging advertised must offer overnight accommodations and must comply with section 509.201, Florida Statutes.
- Brochures may not advertise the sale of land or homes, real estate or time shares, manufactured housing or membership in recreation areas.
- Literature may not state or imply endorsement by the AITDC or Welcome Center unless created or owned by AITDC or AICVB.

Priority. Priority will be given to publications provided by and containing information concerning local special events, and partners of AITDC.

Disposal of Outdated or Inappropriate Materials. Any literature which violates the above guidelines will be removed from display by the Welcome Center staff.

If the provider of the literature does not arrange for the removal from the Welcome Center within 10 working days of being notified, Welcome Center staff will dispose of the materials as they deem fit.

Enrollment. To participate in the display program, please submit an enrollment form, a PDF of your brochure to info@ameliaisland.com OR via mail to Amelia Island Convention & Visitors Bureau 2398 Sadler Road, Suite 200, Fernandina Beach, FL 32034.



WELCOME CENTER DISPLAY PROGRAM ENROLLMENT FORM

The Display Program provides tourism industry merchants/partners the opportunity to display their organization's materials, providing visitors with an increased awareness of the many things to do and see on Amelia Island, and helping them extend their stay.

Spaces may be reserved by completing and returning the enrollment form along with 1 copy of the literature you wish to display in the Welcome Center.

After the enrollment form and example is received, a letter will be sent informing you of the results. If approved, you will also receive information on how and where to ship your literature with suggested quantities.

The policy and guidelines concerning the Display Program can be found online at www.ameliaIslandTDC.com. Please review the full policy prior to submitting enrollment form.

Company Name:
Address:
Phone:
Website:
Name of authorize representative completing this form:
Phone number of Authorized Representatives:
Date form completed:
If form is printed, please return completed to the Amelia Island Convention & Visitors Bureau by email to info@ameliaisland.com or mail to 2398 Sadler Road, Suite 200, Fernandina Beach, FL

2398 Sadler Road, Suite 200 Fernandina Beach, FL 32034 | 904-277-4369 | www.AmeliaIslandTDC.com

Please contact the Amelia Island Convention & Visitors Bureau at 904-277-4369 with any

questions.



AITDC STRATEGIC 10-YEAR MARKETING PLAN



STRATEGIC TEN-YEAR MARKETING PLAN

2019 - 2029

For the past 30 years, the Amelia Island Tourist Development Council and the Nassau County Board of County Commissioners have followed a voter approved Strategic Plan with great success. The stated goal is to enhance the economy of Nassau County by increasing the visitation, length of stay, and expenditures by guests in pursuit of pleasure, business, and meeting/convention activity. Achieving those goals has resulted in a vibrant employment market – supporting 1 in 4 jobs. Many of those jobs are in the service industry, fueled by visitor spending, which results in 38% of all retail sales in Nassau County. The tourism industry annually generates over \$40 Million to Nassau County government, saving each household \$3,400 in state and local taxes.

The AITDC is committed to "staying the course," which has produced enviable results – establishing the tourism industry as a critical component of the local economy and has improved the quality of life for residents and visitors alike. A large reason for success is defining our scope.

MISSION

Maximize the positive economic impact of a sustainable tourism industry that enhances the quality of life on Amelia Island.

VISION

Inspire targeted travelers to come make memories on Amelia Island as well as to return, and to share their experiences.

GOAL

Generate visitation to Amelia Island and its attractions/special events, thereby increasing tax revenues, including sales tax and those imposed on the hospitality industry. In turn, those tax revenues may be used to improve the quality of life for the citizens of the community, provide the support necessary for beach re-nourishment, and ensure a viable hospitality industry.

GUIDING VALUES

Protect natural, historic, and economic resources
Cultivate collaboration - and be open to acting on inspiration
Stay ready and willing to evolve with disruptive technologies
Continually experience the community through visitors' eyes
Take responsible risks to improve performance
Expect excellence as a standard, not as an exception
Focus on outcomes, solutions, and achievements



BACKGROUND

The Amelia Island Tourist Development Council

Created by the Nassau County Board of County Commissioners in 1988, the Amelia Island Tourist Development Council (AITDC) oversees the development and marketing of Amelia Island as a world-class tourism destination. As provided by Florida law and County ordinance, the AITDC is responsible for the expenditure of revenues received from the levy and imposition of the tourism development tax.

Amelia Island Convention & Visitors Bureau, Inc.

The Amelia Island Convention & Visitors Bureau (AICVB) was created in 2008 to serve as the catalyst for tourism development on Amelia Island. A 501(c)6 corporation, the AICVB serves as the management company for the Amelia Island Tourist Development Council and is responsible for implementing the programs of the AITDC. Among the duties of the Convention & Visitors Bureau is the operation of the official Amelia Island Welcome Center in historic Fernandina Beach, execution of an annual marketing plan, and the management of the advertising, interactive, and public relations programs.

INDUSTRY BACKGROUND

Tourism is the largest industry in Nassau County, both in number of employees as well as revenue generated for the local economy. Tourism jobs represented 36.2% of total county employment - 13,620 jobs were attributed to direct spending from visitors to Amelia Island in 2015, and another 2,035 jobs were attributable to the induced and indirect effects of visitors' spending.

Amelia Island saw a record number of visitors in 2017 – 1.4 million when counting those who stay in paid accommodations, day trippers and those visiting friends and family. The direct spending by these visitors was \$626,461,800 (35.5% of all spending in Nassau County), and an estimated \$826,929,500 total economic impact when using the multiplier effect. The average age of a visitor to Amelia Island is 49.8 years old with an annual household income of \$133,355. One in four arrives by plane, overall with a base budget of \$2,065.

The AITDC focuses on visitors who stay in paid accommodations, with a specific market strategy to increase yield, stressing quality of visitors over quantity. Research shows this strategy is working. From 2012 to 2017, overnight visitors rose at an annual average rate of 5.3%, while economic impact rose at more than double that rate, up 64% in total. The fastest growing segment from 2010 to 2017 was in the lucrative and eco-friendly foreign markets, which tripled in visitation. While the AITDC's success is laudable, a strategic plan is critical in shaping new strategies to market and enhance the island as well as identifying new resources to sustain this growth.



FUNDING

The AITDC is funded by a 5% tourist tax on short-term accommodations; those renting for less than six months are subject to the tax. The Nassau County Tax Collector and the Nassau County Clerk of Courts each receive 1.5% of the tax collected as an administrative fee. How these user fees could be used was defined by SB125.0104 and ratified by a vote of the people in 1988. Once the Strategic Plan was adopted, the Board of County Commissioners mandated the expenditure of bed tax revenue breakdown as:

65% Advertising & Marketing 15% Administrative 10% Travel Trade 10% Beach Improvements

In crafting the original Strategic Plan, the unanimous will of the AITDC was that no less than 75% of bed tax revenues be dedicated to promoting Amelia Island for leisure and business travelers domestically and internationally. Thirty years later, the unanimous will of the AIDTC is to maintain the defined use of tax revenues, with no less than 75% of funding dedicated to marketing activities – advertising, public relations, promotions, special events, sales, and customer service.

Further, the Nassau County Commission is on record as opposing any diversion of bed tax revenues to fund programs that do not have as its primary objective the promotion of tourism.

PERFORMANCE

The primary measures of success have been impressive. Hotel metrics are extremely strong. In 2017, RevPar (Revenue Per Available Room) was \$161.57, second only to Key West, Florida. Average occupancy year-round is 72%. The destination lodging industry has generated record taxable sales for nine years in a row.

The AITDC contracts with the AICVB to implement its program of work. The AICVB is recognized as a top-tier Destination Marketing Organizations (DMO). It is the recipient of over 40 Adrian awards presented by HMAI and 27 Flagler awards issued by VisitFlorida. It has won 18 Henry's (Best of Class) and been recognized for "Best of Show" by Visit Florida three of the past five years. Due to an aggressive public relations effort, Amelia Island is frequently recognized by international publications and websites like Conde Nast Traveler, Southern Living, Trip Advisor and USA Today.



SWOT ANALYSIS

STRENGTHS	WEAKNESSES
Appeal of a barrier island	Inter-island and inter-county transportation
Pristine beaches	Parking downtown
Quaint character and hometown feel, friendliness and hospitality of local residents	Resource allocation for tourism promotion (15%)
Amazing natural beauty with preserved areas throughout	Beach largely used by daytrippers
Rich history spanning 8 flags and over 1000 years	Limited large performance or sports facilities
Vibrant historic downtown	Not enough hospitality employees to fill jobs; insufficient housing and transportation for them
Abundance of independent shops and restaurants	
Diversity of experiences and accommodations	
• Culinary scene	
Active arts community relative to community size	
Reputation as an organization	-
Positioning as 'hidden gem' or 'undiscovered Florida'	
	THREATS
Expand international markets	Impacts of external events: economic, political, natural disasters, disease
Identify ideal destination capacity for peak experience	Diversion of funding
Leverage data intelligently to evaluate and optimize marketing programs	Increased global completion for targeted travelers
Expand group business	Market entry by competitive destinations
Use learnings and innovative ideas to address remaining seasonality	Human impact on natural assets
Increase bike and public transportation options	Gap in collection of bed tax through 'under the radar' rentals
 Continue cooperation with government and other entities to advance projects that build the product and experience of Amelia Island along with 'circles of trust' 	Overdevelopment
Create sustainable cycle of 'always on' marketing that delivers relevant content to travelers where they are	Loss of trees
	Sentiment shifts among local residents
	Increasing divide between south island/beach adjacent areas and north/central island
	Limits to expanding tourism pipeline
	 Impact on repeat business if the product doesn't match the promise



MARKETING

To achieve the goal of generating visitation to Amelia Island and increasing related tax revenues, the Amelia Island Convention & Visitors Bureau will execute an aggressive marketing program to ensure the destination has an identifiable and authentic brand which will interest and engage target audiences, converting them into overnight visitors to Amelia Island.

Strategic marketing initiatives are an essential component to Amelia Island's strategic plan and will comprise at least 65% of the total budget. As approved by the BOCC, the AICVB may engage creative professionals deemed necessary by the AITDC. Selection of exceptional talent is in the best interest of Nassau County and is exempt from competitive bidding. The AICVB is responsible for brand management and creating a brand image of Amelia Island that will be uniformly projected in all the visitor-related communication.

As a contractor, the AICVB will be responsible for the following tasks and other duties as requested by the AITDC:

- Execute paid advertising across a variety of mediums including traditional media such as print, radio and broadcast to digital channels such as internet, mobile, social media and evolving technologies.
- Utilize owned digital channels including website(s), email, and social media channels as ongoing engagement, communication and conversions tools.
 - Develop and distribute destination collateral material.
- Sales and marketing efforts directed at the travel trade and group meeting marketplaces.
- Provide cooperative advertising programs with 3rd party entities and local hospitality partners.
 - Engage in public relations and earned media initiatives including media outreach and crisis management.
- Special event development including owned events and supporting 3rd party events that target need dates for the hospitality industry.
- Conducting and analyzing research including visitor intercept studies as well as programs to evaluate marketing effectiveness. Research is critical to maximizing effectiveness, understanding our impact and optimizing accordingly to ensure the maximum return on investment.

Guiding Principles

These principles guide the overall direction for our marketing initiatives, ensuring we support a positive and sustainable tourism industry in Nassau County.

- Promote, protect, and preserve Amelia Island's tourism assets.
- Support infrastructure improvements and smart development that enhance tourism.
- Inform and educate local stakeholders on the economic, social, and cultural value of a sustainable tourism program.



In times of crisis, provide leadership, foster communications, and serve as liaison to key officials.

Focus on increasing yield and return on investment by targeting high income households in major markets likely to stay longer and spend more.

Key Marketing Strategies

Utilize data-driven decision making, letting our research and analytics forge our reasoning for marketing decisions.

Implement an integrated marketing approach designed to strengthen the Amelia Island brand and reach our targeted audience multiple times, across multiple channels, increasing brand recall and influence of action.

Maintain consistency of brand identity throughout all marketing channels to manage brand integrity and increase brand recall. Owned marketing channels such as advertising, collateral materials, Welcome Center and our in-house digital assets from the website and email to social media, all work in conjunction to inform, inspire, engage, and influence visitors.

Employ aggressive public relations initiatives to foster positive brand sentiment and keep Amelia Island in the forefront of earned media coverage.

Focus on the continued expansion of the content studio to create original content, curate user-generated or publisher-driven content, and effectively distribute content that engages visitors, both potential and repeat, converting them into brand advocates.

Focus on effective planning, evaluation, reporting and optimization of marketing to ensure return on investment.

TRAVEL TRADE

Travel trade is a critical component of the AITDC's strategic plan. It is vital to effectively combine industry and trade focused efforts with the overall marketing strategies in order to successful win meetings, social group and leisure visitor business. Travel trade initiatives include trade shows, conferences and marketplaces to interact with meeting planners, tour operators, travel agents and consumer groups on a regional, national and international level. Additional activities may include hosting travel trade professionals on Amelia Island for familiarization trips or providing support for hosting meeting planners, tour operators and niche market specialists (weddings, wellness, etc.) through programs such as Sites for Flights. Domestically and internationally, group solicitation is dependent on building and maintaining personal relationships. Effectively selling the destination involves joining actively being involved with associations, organizations, and professional consulting groups.

Also essential to our travel trade activities is providing in-market visitor services including the operation of the Amelia Island Welcome Center. Providing a welcoming and informative greeting to the destination strategically allows us to meet visitor expectations, provide a warm customer service experience, and increase visitor yield and return visitation.



BEACH IMPROVEMENT

The AITDC values the beach as one of our most precious natural assets and recognizes careful beach management will insure our competitive edge over other beach destinations. As such, the AITDC dedicates 10% of our funding to beach improvement projects as deemed appropriate such as nourishing the beach, monitoring beach erosion, beach cleaning, and enforcement of the "Leave No Trace" ordinance. Projects designed to enhance the experience of visitors, such as signage or development of facilities (wedding chapel, educational facilities) may also be considered.

ADMINISTRATION

The AITDC will employ the Amelia Island Convention & Visitors Bureau to handle administrative matters and to carry out the policies of the Board of County Commissioners and the AITDC. Responsibilities will include but not be limited to the following:

Ensure all programs and activities comply with state and local statutes and ordinances.

Direct, coordinate and monitor activities of all professional agencies or vendors under contract.

Coordinate and act as liaison to all local organizations involved with visitor development including local, state, national and international tourism organizations; hospitality and restaurant associations. etc.

Work with local, state and regional media to effectively communicate AITDC programs to the public and to convey the importance of increased visitor business to the local economy. All other duties as assigned by the AITDC.

SUMMARY

This Strategic Plan is the product of many hours of individual, sub-committee and full committee work. Subsequent to adoption, it should not be easily amended. The members of the AITDC believe this plan should comprise the marketing direction for the next ten years for Amelia Island/Fernandina Beach. Naturally marketing strategies will change for us from time to time and be re-directed as the market grows and expands. It is the firm conviction of the AITDC, however, that the monies raised by taxing hotel and motel rooms should be used for promoting visitor and group business and not for other purposes. By adhering to this general plan, the AITDC can effectively promote this island to target markets and successfully compete with the other areas seeking additional visitors and their expenditures.



SB 125.0104



125.01014, F.S. (Tourist Development Tax)

Taken from http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0125/Sections/0125.0104.html as of 3/3/2019.

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

- (1) SHORT TITLE.—This section shall be known and may be cited as the "Local Option Tourist Development Act."
- (2) APPLICATION; DEFINITIONS .--
- (a) Application.—The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.
- (b) Definitions.—For purposes of this section:
- 1. "Promotion" means marketing or advertising designed to increase tourist-related business activities.
- 2. "Tourist" means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).
- 3. "Retained spring training franchise" means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.
- (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—
- (a)1. It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.
- 2.a. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. 721.05, or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. 721.05, by the



owner of a timeshare interest or such owner's guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

- b. Consideration paid for the purchase of a timeshare license in a timeshare plan, as defined in s. 721.05, is rent subject to taxation under this section.
- (b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.
- (c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.
- (d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and



imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

- (e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.
- (f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- (g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.
- (h) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.
- (i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax, for use by the county in accordance with the provisions of this section. They shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a condition precedent to receipt of such funds.
- (j) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.
- (k) The Department of Revenue shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section.
- (l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:



- 1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.
- 4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. <u>212.0305</u> from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

- (m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).
- 2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a



county qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

- 3. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.
- (n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:
- 1. Pay the debt service on bonds issued to finance:
- a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. <u>288.1162</u>.
- b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
- 2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such



ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

- (a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the second month following approval of the ordinance by referendum, as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.
- (b) At least 60 days prior to the enactment of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tourist development tax.
- (c) Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.
- (d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan of 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.
- (e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the " (name of county) Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the



council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council on October 1, 1996.

(5) AUTHORIZED USES OF REVENUE.—

- (a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:
- 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
- a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied:
- b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
- c. Aquariums or museums that are publicly owned and operated or owned and operated by notfor-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;



- 2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
- 3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
- 4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency;
- 5. To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; or
- 6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:
- a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received;
- b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership;



- c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;
- d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and
- e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

- (b) Tax revenues received pursuant to this section by a county of less than 750,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.
- (c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. $\underline{125.0108}$, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. $\underline{401.107}$ (3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:
- 1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
- 2. Have at least three municipalities; and
- 3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, excluding the inmate population.

The board of county commissioners must by majority vote approve reimbursement made pursuant to this paragraph upon receipt of a recommendation from the tourist development council.

- (d) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a)1., 2., and 5. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a)5. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph be full and complete authority for accomplishing such purposes, but such authority is supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.
- (e) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(1) or paragraph (3)(n) or paragraphs (a)-(d) of this subsection is expressly prohibited.
- (6) REFERENDUM.—
- (a) No ordinance enacted by any county levying the tax authorized by paragraphs (3)(b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.
- (b) The governing board of the county levying the tax shall arrange to place a question on the ballot at the next regular or special election to be held within the county, substantially as follows:

FOR the Tourist Development Tax

AGAINST the Tourist Development Tax.

- (c) If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.
- (d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3)(d) or paragraph (3)(l) until the retirement of those bonds.



- (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Notwithstanding any other provision of this section, if the plan for tourist development approved by the governing board of the county, as amended pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of:
- (a) The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization; or
- (b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.
- (8) PROHIBITED ACTS; ENFORCEMENT; PENALTIES.—
- (a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. <u>775.082</u> or s. <u>775.083</u>.
- (b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.
- (c) The tax authorized to be levied by this section shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

- (9) COUNTY TOURISM PROMOTION AGENCIES.—In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:
- (a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.
- (b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(e). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, "foreign travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.
- (c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.
- (d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).

- 1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. <u>119.07(1)</u> and s. 24(a), Art. I of the State Constitution.
- 2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:
- a. Booking business records, as defined in s. <u>255.047</u>.
- b. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.
- 3. A trade secret, as defined in s. <u>812.081</u>, held by a county tourism promotion agency is exempt from s. <u>119.07(1)</u> and s. 24(a), Art. I of the State Constitution. This subparagraph is subject to the Open Government Sunset Review Act in accordance with s. <u>119.15</u> and shall stand repealed on October 2, 2021, unless reviewed and saved from repeal through reenactment by the Legislature.
- (e) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance.
- (10) LOCAL ADMINISTRATION OF TAX.—
- (a) A county levying a tax under this section or s. $\underline{125.0108}$ may be exempted from the requirements of the respective section that:
- 1. The tax collected be remitted to the Department of Revenue before being returned to the county; and
- 2. The tax be administered according to chapter 212,

if the county adopts an ordinance providing for the local collection and administration of the tax.

- (b) The ordinance shall include provision for, but need not be limited to:
- 1. Initial collection of the tax to be made in the same manner as the tax imposed under chapter 212.
- 2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.
- 3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.



- 4. Provision for payment of a dealer's credit as required under chapter 212.
- 5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.
- (c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. <u>213.053</u>. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(11) INTEREST PAID ON DISTRIBUTIONS.—

- (a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department shall calculate the interest for net tax distributions using the average daily rate that was earned by the State Treasury for the preceding calendar quarter and paid to the General Revenue Fund. This rate shall be certified by the Chief Financial Officer to the department by the 20th day following the close of each quarter.
- (b) The interest applicable to taxes collected under this section shall be calculated by multiplying the tax amounts to be distributed times the daily rate times the number of days after the third working day following the date the tax is due and payable pursuant to s. <u>212.11</u> until the date the department issues a voucher to request the Chief Financial Officer to issue the payment warrant. The warrant shall be issued within 7 days after the request.
- (c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount beginning on the date the warrant including the overpayment was issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate



from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

History.—ss. 1, 2, 3, 4, 5, 6, 7, 8, ch. 77-209; s. 3, ch. 79-359; s. 72, ch. 79-400; s. 4, ch. 80-209; s. 2, ch. 80-222; s. 5, ch. 83-297; s. 1, ch. 83-321; s. 40, ch. 85-55; s. 1, ch. 86-4; s. 76, ch. 86-163; s. 61, ch. 87-6; s. 1, ch. 87-99; s. 35, ch. 87-101; s. 1, ch. 87-175; s. 5, ch. 87-280; s. 4, ch. 88-226; s. 6, ch. 88-243; s. 2, ch. 89-217; ss. 31, 66, ch. 89-356; s. 2, ch. 89-362; s. 1, ch. 90-107; s. 1, ch. 90-349; s. 81, ch. 91-45; s. 230, ch. 91-224; s. 3, ch. 92-175; s. 1, ch. 92-204; s. 32, ch. 92-320; s. 4, ch. 93-233; s. 1, ch. 94-275; s. 3, ch. 94-314; s. 37, ch. 94-338; s. 3, ch. 94-353; s. 1, ch. 95-133; s. 1434, ch. 95-147; s. 3, ch. 95-304; s. 1, ch. 95-360; s. 1, ch. 95-416; ss. 44, 46, ch. 96-397; s. 43, ch. 96-406; s. 15, ch. 97-99; s. 1, ch. 98-106; s. 58, ch. 99-2; s. 1, ch. 99-287; ss. 6, 11, 14, ch. 2000-312; s. 11, ch. 2000-351; s. 14, ch. 2001-252; s. 10, ch. 2002-265; s. 1, ch. 2003-34; s. 1, ch. 2003-37; s. 2, ch. 2003-78; s. 145, ch. 2003-261; s. 1, ch. 2005-96; s. 1, ch. 2009-133; s. 1, ch. 2012-180; s. 1, ch. 2013-168; s. 2, ch. 2016-6; s. 1, ch. 2016-220; s. 1, ch. 2017-36; s. 5, ch. 2018-118.



Nassau County Ordinances



SUNSHINE LAW



Sunshine Laws

Taken from

http://www.myflsunshine.com/pages.nsf/Main/321B47083D80C4CD8525791B006A54E3#1 as of 3/7/19.

What is the Sunshine Law?

Florida's Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foresee ably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meetings requirements with the exception of the judiciary and the state Legislature which has its own constitutional provision relating to access.

What are the requirements of the Sunshine law?

The Sunshine law requires that 1) meetings of boards or commissions must be open to the public; 2) reasonable notice of such meetings must be given, and 3) minutes of the meeting must be taken. What agencies are covered under the Sunshine Law?

The Government-in-the-Sunshine Law applies to "any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation or political subdivision." Thus, it applies to public collegial bodies within the state at both the local as well as state level. It applies equally to elected or appointed boards or commissions.

Are federal agencies covered by the Sunshine Law?

Federal agencies operating in the state do not come under Florida's Sunshine law.

Does the Sunshine Law apply to the Legislature?

Florida's Constitution provides that meetings of the Legislature be open and noticed except those specifically exempted by the Legislature or specifically closed by the Constitution. Each house is responsible through its rules of procedures for interpreting, implementing and enforcing these provisions. Information on the rules governing openness in the Legislature can be obtained from the respective houses.

Does the Sunshine Law apply to members-elect?

Members-elect of public boards or commissions are covered by the Sunshine law immediately upon their election to public off ice.

What qualifies as a meeting?

The Sunshine law applies to all discussions or deliberations as well as the formal action taken by a board or commission. The law, in essence, is applicable to any gathering, whether formal or casual, of two or more members of the same board or commission to discuss some matter on which foreseeable action will be taken by the public board or commission. There is no requirement that a quorum be present for a meeting to be covered under the law.

Can a public agency hold closed meetings?

There are a limited number of exemptions which would allow a public agency to close a meeting. These include, but are not limited to, certain discussions with the board's attorney over pending litigation and portions of collective bargaining sessions. In addition, specific portions of meetings of some agencies (usually state agencies) may be closed when those agencies are making probable cause determinations or considering confidential records.

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Does the law require that a public meeting be audio taped?

There is no requirement under the Sunshine law that tape recordings be made by a public board or commission, but if they are made, they become public records.

Can a city restrict a citizen's right to speak at a meeting?

Public agencies are allowed to adopt reasonable rules and regulations which ensure the orderly conduct of a public meeting and which require orderly behavior on the part of the public attending. This includes limiting the amount of time an individual can speak and, when a large number of people attend and wish to speak, requesting that a representative of each side of the issue speak rather than every one present.

As a private citizen, can I videotape a public meeting?

A public board may not prohibit a citizen from videotaping a public meeting through the use of nondisruptive video recording devices.

Can a board vote by secret ballot?

The Sunshine law requires that meetings of public boards or commissions be "open to the public at all times." Thus, use of preassigned numbers, codes or secret ballots would violate the law.

Can two members of a public board attend social functions together?

Members of a public board are not prohibited under the Sunshine law from meeting together socially, provided that matters which may come before the board are not discussed at such gatherings.

What is a public record?

The Florida Supreme Court has determined that public records are all materials made or received by an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge. They are not limited to traditional written documents. Tapes, photographs, films and sound recordings are also considered public records subject to inspection unless a statutory exemption exists.

Can I request public documents over the telephone and do I have to tell why I want them?

Nothing in the public records law requires that a request for public records be in writing or in person, although individuals may wish to make their request in writing to ensure they have an accurate record of what they requested. Unless otherwise exempted, a custodian of public records must honor a request for records, whether it is made in person, over the telephone, or in writing, provided the required fees are paid. In addition, nothing in the law requires the requestor to disclose the reason for the request.

How much can an agency charge for public documents?

The law provides that the custodian shall furnish a copy of public records upon payment of the fee prescribed by law. If no fee is prescribed, an agency is normally allowed to charge up to 15 cents per one-sided copy for copies that are 14" x 8 1/2" or less. A charge of up to \$1 per copy may be assessed for a certified copy of a public record. If the nature and volume of the records to be copied requires extensive use of information technology resources or extensive clerical or supervisory assistance, or both, the agency may charge a reasonable service charge based on the actual cost incurred.

Does an agency have to explain why it denies access to public records?

A custodian of a public record who contends that the record or part of a record is exempt from inspection must state the basis for that exemption, including the statutory citation. Additionally, when asked, the custodian must state in writing the reasons for concluding the record is exempt.



When does a document sent to a public agency become a public document?

As soon as a document is received by a public agency, it becomes a public record, unless there is a legislatively created exemption which makes it confidential and not subject to disclosure.

Are public employee personnel records considered public records?

The rule on personnel records is the same as for other public documents ... unless the Legislature has specifically exempted an agency's personnel records or authorized the agency to adopt rules limiting public access to the records, personnel records are open to public inspection. There are, however, numerous statutory exemptions that apply to personnel records.

Can an agency refuse to allow public records to be inspected or copied if requested to do so by the maker or sender of the documents?

No. To allow the maker or sender of documents to dictate the circumstances under which documents are deemed confidential would permit private parties instead of the Legislature to determine which public records are public and which are not.

Are arrest records public documents?

Arrest reports prepared by a law enforcement agency after the arrest of a subject are generally considered to be open for public inspection. At the same time, however, certain information such as the identity of a sexual battery victim is exempt.

Is an agency required to give out information from public records or produce public records in a particular form as requested by an individual?

The Sunshine Law provides for a right of access to inspect and copy existing public records. It does not mandate that the custodian give out information from the records nor does it mandate that an agency create new records to accommodate a request for information.

What agency can prosecute violators?

The local state attorney has the statutory authority to prosecute alleged criminal violations of the open meetings and public records law. Certain civil remedies are also available.

What is the difference between the Sunshine Amendment and the Sunshine Law?

The Sunshine Amendment was added to Florida's Constitution in 1976 and provides for full and public disclosure of the financial interests of all public officers, candidates and employees. The Sunshine Law provides for open meetings for governmental boards

How can I find out more about the open meetings and public records laws?

Probably the most comprehensive guide to understanding the requirements and exemptions to Florida's open government laws is the Government-in-the-Sunshine manual compiled by the Attorney General's Office. The manual is updated each year and is available for purchase through the First Amendment Foundation in Tallahassee. For information on obtaining a copy, contact the First Amendment Foundation at (850) 224-4555.



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LOCAL OPTION TOURIST DEVELOPMENT TAX

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.--

- (1) SHORT TITLE.--This section shall be known and may be cited as the "Local Option Tourist Development Act."
- (2) APPLICATION; DEFINITIONS.--
- (a) Application.--The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.
- (b) Definitions.--For purposes of this section:
- 1. "Promotion" means marketing or advertising designed to increase tourist-related business activities.
- 2. "Tourist" means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).
- 3. "Retained spring training franchise" means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.
- (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--
- (a) It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in 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 is exercising a privilege which is subject to taxation under this section,

- unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.
- (b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.
- (c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

- (d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.
- (e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for

the rental or lease.

- (f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- (g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.
- (h) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.
- (i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax, for use by the county in accordance with the provisions of this section. They shall be placed in the county tourist development trust fund of the respective county,

which shall be established by each county as a condition precedent to receipt of such funds.

- (j) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.
- (k) The Department of Revenue shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section.
- (l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:
- 1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax

to pay the operation and maintenance costs of a convention center for the life of the bonds.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

- (m) 1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).
- 2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county

qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

- 3. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.
- (n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to pay the debt service on bonds issued to finance:
- 1. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.
- 2. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning

and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

- (4) ORDINANCE LEVY TAX; PROCEDURE.--
- (a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the second month following approval of the

- ordinance by referendum, as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.
- (b) At least 60 days prior to the enactment of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tourist development tax.
- (c) Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.
- (d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan of 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.
- (e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "(name of county) Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously

review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council on October 1, 1996.

- (5) AUTHORIZED USES OF REVENUE.--
- (a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:
- 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. Tax revenues received pursuant to this section may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
 - 2. To promote and advertise tourism in

- the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
- 3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
- 4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.
- (b) Tax revenues received pursuant to this section by a county of less than 600,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These

population estimates shall be those in effect on July 1 of each year.

- (c) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a) 1. and 4. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a)4. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph shall be full and complete authority for accomplishing such purposes, but such authority shall be supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.
- (d) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraph (a). paragraph (b), or paragraph (c) of this subsection is expressly prohibited.

(6) REFERENDUM.--

- (a) No ordinance enacted by any county levying the tax authorized by paragraphs (3)(b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.
 - (b) The governing board of the county

levying the tax shall arrange to place a question on the ballot at the next regular or special election to be held within the county, substantially as follows:

....FOR the Tourist Development TaxAGAINST the Tourist Development

(c) If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.

Tax.

- (d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3)(d) or paragraph (3)(1) until the retirement of those bonds.
- ON RETIREMENT OF BONDS.--Anything in this section to the contrary notwithstanding, if the plan for tourist development approved by the governing board of the county, as amended from time to time pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax shall automatically expire upon the later of:

- (a) Retirement of all bonds issued by the county for financing the same; or
- (b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium. or museum. However. nothing herein shall preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds with which to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum or from enacting an ordinance pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

(8) PROHIBITED ACTS; ENFORCEMENT; PENALTIES.--

- (a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.
- (b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s.

775.083.

- (c) The tax authorized to be levied by this section shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.
- (9) COUNTY TOURISM PROMOTION AGENCIES.--In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:
- (a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not

be commingled with any other funds.

- (b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(e). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, "foreign travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.
- (c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel. meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.
- (d) Undertake marketing research and advertising research studies and provide

- reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).
- 1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and from s. 24(a). Art. I of the State Constitution.
- 2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and from s. 24(a), Art. I of the State Constitution:
- a. A trade secret, as defined in s. 812.081.
- b. Booking business records, as defined in s. 255.047.
- c. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.
- (10) LOCAL ADMINISTRATION OF TAX.--
- (a) A county levying a tax under this section or s. 125.0108 may be exempted from the requirements of the respective section that:
- 1. The tax collected be remitted to the Department of Revenue before being returned to the county; and
- 2. The tax be administered according to chapter 212, if the county adopts an ordinance providing for the local collection and administration of the tax.
- (b) The ordinance shall include provision for, but need not be limited to:
 - 1. Initial collection of the tax to be

made in the same manner as the tax imposed under chapter 212.

- 2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.
- 3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
- 4. Provision for payment of a dealer's credit as required under chapter 212.
- 5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.
- (c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting. and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the

department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(11) INTEREST PAID ON DISTRIBUTIONS.--

- (a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department shall calculate the interest for net tax distributions using the average daily rate that was earned by the State Treasury for the preceding calendar quarter and paid to the General Revenue Fund. This rate shall be certified by the Treasurer to the department by the 20th day following the close of each quarter.
- (b) The interest applicable to taxes collected under this section shall be calculated by multiplying the tax amounts to be distributed times the daily rate times the number of days after the third working day following the date the tax is due and payable pursuant to s. 212.11 until the date the department issues a voucher to request the Comptroller to issue the payment warrant. The warrant shall be issued within 7 days after the request.
- (c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount beginning on the date the warrant including the overpayment was

issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

History.--ss. 1, 2, 3, 4, 5, 6, 7, 8, ch. 77-209; s. 3, ch. 79-359; s. 72, ch. 79-400; s. 4, ch. 80-209; s. 2, ch. 80-222; s. 5, ch. 83-297; s. 1, ch. 83-321; s. 40, ch. 85-55; s. 1, ch. 86-4; s. 76, ch. 86-163; s. 61, ch. 87-6; s. 1, ch. 87-99; s. 35, ch. 87-101; s. 1, ch. 87-175; s. 5, ch. 87-280; s. 4, ch. 88-226; s. 6, ch. 88-243; s. 2, ch. 89-217; ss. 31, 66, ch. 89-356; s. 2, ch. 89-362; s. 1, ch. 90-107; s. 1, ch. 90-349; s. 81, ch. 91-45; s. 230, ch. 91-224; s. 3, ch. 92-175; s. 1, ch. 92-204; s. 32, ch. 92-320; s. 4, ch. 93-233; s. 1, ch. 94-275; s. 3, ch. 94-314; s. 37, ch. 94-338; s. 3, ch. 94-353; s. 1, ch. 95-133; s. 1434, ch. 95-147; s. 3, ch. 95-304; s. 1, ch. 95-360; s. 1, ch. 95-416; ss. 44, 46, ch. 96-397; s. 43, ch. 96-406; s. 15, ch. 97-99; s. 1, ch. 98-106; s. 58, ch. 99-2; s. 1, ch. 99-287; ss. 6, 11, 14, ch. 2000-312; s. 11, ch. 2000-351.

¹Note.--Section 11, ch. 2000-312, provides that "[t]he provisions of this act shall be reviewed by the Legislature prior to October 1, 2005, and shall be repealed on that date unless otherwise reenacted by the Legislature." If the provisions of ch. 2000-312 are repealed, effective October 1, 2005, paragraph (6)(d), subsection (7), and paragraph (10)(c) will read:

(d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to

be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged.

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.--Anything in this section to the contrary notwithstanding, if the plan for tourist development approved by the governing board of the county, as amended from time to time pursuant to paragraph (4)(d). includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax shall automatically expire upon the retirement of all bonds issued by the county for financing the same; however, nothing herein shall preclude that county from enacting an ordinance pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

* * * * *

(c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such

tax, penalties, and interest. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

TOURIST IMPACT TAX

125.0108 Areas of critical state concern; tourist impact tax.--

- (1)(a) Subject to the provisions of this section, any county creating a land authority pursuant to s. 380.0663(1) is authorized to levy by ordinance, in the area or areas within said county designated as an area of critical state concern pursuant to chapter 380, a tourist impact tax on the taxable privileges described in paragraph (b): however, such tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of chapter 380 have become effective and such tax is approved by referendum as provided for in subsection (5).
- (b) It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park. or condominium for a term of 6 months or less, unless such establishment is exempt from the tax imposed by s. 212.03, is exercising a taxable privilege on the proceeds therefrom under this section.
- (c) The governing board of the county may, by passage of a resolution by four-fifths vote, repeal such tax.
- (d) The tourist impact tax shall be levied at the rate of 1 percent of each dollar and major fraction thereof of the total consideration charged for such taxable privilege. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.
 - (e) The tourist impact tax shall be in

- addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the taxable privilege.
- (f) The tourist impact tax shall be charged by the person receiving the consideration for the taxable privilege, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such taxable privilege.
- (2)(a) The person receiving the consideration for such taxable privilege and the person doing business within such area or areas of critical state concern shall receive, account for, and remit the tourist impact tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under chapter 212. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment
- when the tax remitted by the dealer for the preceding quarter did not exceed \$25.
- (b) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax imposed and authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.

- (c) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county and the land authority in accordance with the provisions of subsection (3).
- (d) The Department of Revenue, under the applicable rules of the ¹Career Service Commission, is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.
- (e) The Department of Revenue is empowered to promulgate such rules and prescribe and publish such forms as may be necessary to effectuate the purposes of this section. The department is authorized to establish audit procedures and to assess for delinquent taxes.
- (f) The estimated tax provisions contained in s. 212.11 do not apply to the administration of any tax levied under this section.
- (3) All tax revenues received pursuant to this section, less administrative costs, shall be distributed as follows:
- (a) Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. An amount not to exceed 5 percent may be used for administration and other costs incident to such purchases.
- (b) Fifty percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to acquisitions provided for by this act.
- (4)(a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying for the taxable privilege the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the

- payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.
- (b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax: that he or she will relieve the person paying for the taxable privilege of the payment of all or any part of the tax; or that the tax will not be added to the consideration for the taxable privilege or that, when added, the tax or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this paragraph is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.
- (c) The tax authorized to be levied by this section shall constitute a lien on the property of the business, lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.
- (5) The tourist impact tax authorized by this section shall take effect only upon express approval by a majority vote of those qualified electors in the area or areas of critical state concern in the county seeking to levy such tax, voting in a referendum to be held by the governing board of such county in conjunction with a general or special election, in accordance with the provisions of law relating to elections currently in force.
- (6) The effective date of the levy and imposition of the tourist impact tax authorized under this section shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall include the time period and the effective date of the tax levy and shall be furnished by the county

to the Department of Revenue within 10 days after passing an ordinance levying such tax and again within 10 days after approval by referendum of such tax. The county levying the tax shall provide the Department of Revenue with a list of the businesses in the area of critical state concern where the tourist impact tax is levied by zip code or other means of identification. Notwithstanding the provisions of s. 213.053, the Department of Revenue shall assist the county in compiling such list of businesses. The tourist impact tax, if not repealed sooner pursuant to paragraph (1)(c), shall be repealed 10 years after the date the area of critical state concern designation is removed.

¹Note.--Section 72, ch. 86-163, transferred "the statutory powers, duties and functions, records, and property of the Career Service Commission" to the Public Employees Relations Commission.

CONVENTION DEVELOPMENT TAXES

- 212.0305 Convention development taxes; intent; administration; authorization; use of proceeds.--
- (1) TITLE.--This section may be cited as the "Convention Development Tax Act."
- (2) LEGISLATIVE INTENT.--No convention development tax on transient rentals shall be imposed by the governing body of any county unless specifically authorized herein. Any tax authorized pursuant to this section shall be administered and collected exclusively as provided herein and may consist of one or more component levies as enumerated in subsection (4). It is the legislative intent that any authorization for imposition of a convention development tax shall be published in the Florida Statutes as a paragraph of subsection (4), irrespective of the duration of the levy. Each enactment shall specify the types of local governments authorized to levy a convention development tax; the rate or rates which may be imposed; the maximum length of time the tax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. One of the principal purposes of the convention development tax is to promote tourism and the use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county wherein the convention development tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county which gives priority to bookings after July 1, 1993, in accordance with the minimum number of hotel rooms to be utilized in connection with such convention

center bookings or in accordance with the impact of such bookings on the convention development tax generated.

- (3) APPLICATION; ADMINISTRATION; PENALTIES.--
- (a) The convention development tax on transient rentals imposed by the governing body of any county authorized to so levy shall apply to the amount of any payment made by any person to rent, lease, or use for a period of 6 months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration. Any payment made by a person to rent, lease, or use any living quarters or accommodations which are exempt from the tax imposed under s. 212.03 shall likewise be exempt from any tax imposed under this section.
- (b) The tax shall be charged by the person receiving the consideration for the lease or rental, and the tax shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- (c) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the department at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by this chapter upon dealers in tangible property respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the department in the administration of

- this chapter apply to and are binding upon all persons who are subject to the provisions of this section. However, the department may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.
- (d) The department shall keep records showing the amount of taxes collected, which records shall disclose the taxes collected from each county in which a local government resort tax is levied. These records shall be subject to the provisions of s. 213.053 and are confidential and exempt from the provisions of s. 119.07(1).
- (e) The collections received by the department from the tax, less costs of administration, shall be paid and returned monthly to the county which imposed the tax, for use by the county as provided in this section. Such receipts shall be placed in a specific trust fund or funds created by the county.
- (f) The department shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section. The department is authorized to establish audit procedures and to assess for delinquent taxes.
- (g) The estimated tax provisions contained in s. 212.11 do not apply to the administration of any tax levied under this section.
- (h) Any person taxable under this section who, either by himself or herself or through the person's agents or employees, fails or refuses to charge and collect the taxes herein provided from the person paying any rental or lease is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s.775.082 or s. 775.083.
- (i) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or

- any part of the tax; that he or she will relieve the person paying the rental of the payment of all or any part of the tax; or that the tax will not be added to the rental or lease consideration or, if added, that the tax or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this paragraph is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.
- (j) The tax shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed by ss. 713.67,713.68, and 713.69.
- (k) Any tax levied pursuant to this section shall be in addition to any other tax imposed pursuant to this chapter and in addition to all other taxes and fees and the consideration for the rental or lease.
- (1) The department shall administer the taxes levied herein as increases in the rate of the tax authorized in s. 125.0104. The department shall collect and enforce the provisions of this section and s. 125.0104 in conjunction with each other in those counties authorized to levy the taxes authorized herein. The department shall distribute the proceeds received from the taxes levied pursuant to this section and s. 125.0104 in proportion to the rates of the taxes authorized to the appropriate trust funds as provided by law. In the event of underpayment of the total amount due by a taxpayer pursuant to this section and s. 125.0104, the department shall distribute the amount received in proportion to the rates of the taxes authorized to the appropriate trust funds as provided by law and the penalties and interest due on both of said taxes shall be applicable.
- (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER

REQUIREMENTS .--

- (a) Consolidated government levy for convention development.-- I. Each county that operates under a government consolidated with that of one or more municipalities in the county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy on the exercise within its boundaries of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3) at the rate of 2 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the consolidated county convention development tax.
- 2. The county shall furnish to the department, within 10 days after approval of the ordinance imposing the levy, a copy of the ordinance. The effective date of imposition of the levy must be the first day of any month that is at least 60 days after enactment of the ordinance.
- 3. All consolidated county convention development moneys, including any interest accrued thereon, received by a county imposing the levy must be used in any of the following manners, although the utilization authorized in sub-subparagraph a. shall apply only to municipalities with a population of 10,000 or more:
- a. To promote and advertise tourism;
- b. To extend, enlarge, and improve existing publicly owned convention centers in the county;
- c. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; and
- d. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums,

or auditoriums.

- 4. For the purposes of completion of any project under this paragraph, tax revenues and interest accrued may be used:
- a. As collateral, pledged, or hypothecated for projects authorized by this paragraph, including bonds issued in connection therewith; or
- b. As a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for projects authorized by this paragraph.
- 5.a. The county may designate or appoint an authority to administer and disburse such proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the governing body of the county.
- b. Except as otherwise provided by law, one-half of the proceeds of the tax which are collected within a municipality the government of which is not consolidated with that of the county must, at the request of the governing body of the municipality, be remitted to the municipality. The revenue remitted to a municipality under this sub-subparagraph may be used by the municipality only for the purposes and in the manner authorized in this paragraph, but the municipality may enter into an interlocal agreement with the county or with any other municipality in the county to use such revenue to jointly finance any project authorized by this paragraph. This sub-subparagraph does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal of or the interest on any bonds issued under sub-subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-subparagraph, if the governing body of such a municipality adopts a resolution stating that the municipality is unable to use

such revenue for any purpose authorized in this paragraph, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

- 6. The consolidated county convention development tax shall be in addition to any other levy imposed under this section.
- 7. Revenues collected and returned to the county must be deposited in a convention development trust fund, which must be established by the county as a condition precedent to receipt of such funds.
- (b) <u>Charter county levy for convention development.</u>--
- 1. Each county, as defined in s. 125.011(1), may impose, pursuant to an ordinance enacted by the governing body of the county, a levy on the exercise within its boundaries of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3) at the rate of 3 percent of the total consideration charged therefor. The proceeds of this levy shall be known as the charter county convention development tax.
- 2. All charter county convention development moneys, including any interest accrued thereon, received by a county imposing the levy shall be used as follows:
- a. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
- b. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
- c. After the completion of any project under sub-subparagraph a., the tax revenues and interest accrued under sub-subparagraph a. may be used to acquire, construct, extend, enlarge, remodel, repair,

- improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to the Legislature dated April 1988, which shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.
- d. After completion of any project under sub-subparagraph b., the tax revenues and interest accrued under sub-subparagraph b. may be used, as determined by the county, to operate an authority created pursuant to subparagraph 4. or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.
- e. For the purposes of completion of any project pursuant to this paragraph, tax revenues and interest accrued may be used:
- (I) As collateral, pledged, or hypothecated for projects authorized by this paragraph, including bonds issued in connection therewith; or
- (II) As a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one or more business entities for projects authorized by this paragraph.
- 3. The governing body of each municipality in which a municipal tourist tax is levied may adopt a resolution prohibiting imposition of the charter county convention development levy within such municipality. If

the governing body adopts such a resolution, the convention development levy shall be imposed by the county in all other areas of the county except such municipality. No funds collected pursuant to this paragraph may be expended in a municipality which has adopted such a resolution.

- 4.a. Before the county enacts an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed pursuant to sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph 2.c., or sub-subparagraph 2.d. As a condition precedent to receiving funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the sole power to:
- (I) Approve the concept, location, program, and design of the facilities or improvements to be built in accordance with this paragraph and to administer and disburse such proceeds and any other related source of revenue.
- (II) Appoint and dismiss the authority's executive director, general counsel, and any other consultants retained by the authority. The governing body shall have the right to approve or disapprove the initial appointment of the authority's executive director and general counsel.
- b. The members of each such authority shall serve for a term of not less than I year and shall be appointed by the governing body of such municipality. The annual budget of such authority shall be subject to approval of the governing body of the municipality. If the governing body does not approve the budget, the authority shall use as the authority's budget the previous fiscal year budget.
- c. The authority, by resolution to be adopted from time to time, may invest and reinvest the proceeds from the convention development tax and any other revenues

- generated by the authority in the same manner that the municipality in which the authority is located may invest surplus funds.
- 5. The charter county convention development levy shall be in addition to any other levy imposed pursuant to this section.
- 6. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of such ordinance. The effective date of imposition of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.
- 7. Revenues collected pursuant to this paragraph shall be deposited in a convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.
- (c) Special district levy for convention development.--
- 1. Each county which was chartered under Art. VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy within the boundaries of such special taxing district on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection(3) at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the special district convention development tax.
- 2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of such authority shall be selected from persons involved in the tourism and lodging industries doing business within such special district. Not less than a majority of the members shall be

- selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of such county and shall serve without compensation. The annual budget of such authority shall be subject to approval of the governing body of the county. The authority shall consist of 11 members, who shall annually select a chair from among their members.
- 3. The county shall have no power to levy and impose the tourist advertising ad valorem tax in such district on or after January 1 of the year following the date of the adoption of the levy authorized in this paragraph. All special district convention development moneys, including any interest accrued thereon, received by a county imposing the special district convention development levy shall be used for the following purposes only:
- a. To promote and advertise tourism:
- b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.
- 4. The special district convention development tax shall be in addition to any other levy imposed pursuant to this section.
- 5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of such ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.
- 6. Revenues collected and returned to the county shall be deposited in a convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.
- (d) Special levy for convention development.--
- 1. Each county which was chartered under Art. VIII of the State Constitution and

- which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy outside the boundaries of such special taxing district and to the southeast of State Road 415, on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3), at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the special convention development tax.
- 2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of the authority shall be selected from persons doing business within the area in which the taxis levied. Not less than three of the members shall be selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of the county and shall serve without compensation. The annual budget of the authority shall be subject to approval of the governing body of the county. The authority shall consist of seven members, who shall annually select a chair from among their members.
- 3. All special convention development moneys, including any interest accrued thereon, received by a county imposing the special convention development levy shall be used for the following purposes only:
- a. To promote and advertise tourism;
- b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.
- 4. The special convention development tax shall be in addition to any

other levy imposed pursuant to this section.

- 5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of the ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.
- 6. Revenues collected and returned to the county shall be deposited in a separate convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.
- (e) Subcounty levy for convention development.--
- 1. Each county which was chartered under Art. VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy outside the boundaries of such special taxing district and to the northwest of State Road 415, on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3), at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the subcounty convention development tax.
- 2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of the authority shall be selected from persons doing business within the area in which the taxis levied. Not less than three of the members shall be selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of the county and shall serve without compensation. The annual budget of the authority shall be

- subject to approval of the governing body of the county. The authority shall consist of seven members, who shall annually select a chair from among their members.
- 3. All subcounty convention development moneys, including any interest accrued thereon, received by a county imposing the subcounty convention development levy shall be used for the following purposes only:
- a. To promote and advertise tourism;
- b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.
- 4. The subcounty convention development tax shall be in addition to any other levy imposed pursuant to this section.
- 5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of the ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.
- 6. Revenues collected and returned to the county shall be deposited in a separate convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.
- (5) LOCAL ADMINISTRATION OF TAX.--
- (a) A county levying a tax under the provisions of this section may be exempt from the requirements of this section that the tax collected be remitted to the Department of Revenue before being returned to the county and that such tax be administered according to the provisions of this chapter, if the county adopts an ordinance providing for the collection and administration of the tax on a local basis.
- (b) The ordinance shall include provision for, but need not be limited to:
 - 1. Initial collection of the tax to be

made in the same manner as the tax imposed under this chapter.

- 2. Designation of the local official to whom the tax shall be remitted and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.
- 3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
- 4. Payment of a dealer's credit as required under this chapter.
- 5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 2 percent of collections.
- (c) A county adopting an ordinance providing for the collection and administration of the taxon a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by the rules promulgated by the Department of Revenue pursuant to paragraph (3)(f), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this chapter to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such

authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing. assessing. collecting, processing. and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to this chapter.

History.--s. 1, ch. 83-356; ss. 2, 4, ch. 84-67; s. 70, ch. 86-152; s. 82, ch. 87-6; s. 11, ch.87-99; s. 51, ch. 87-101; s. 1, ch. 87-258; s. 30, ch. 88-119; s. 1, ch. 88-401; s. 32, ch.89-356; s. 30, ch. 90-132; s. 2, ch. 90-349; s. 47, ch. 90-360; s. 85, ch. 91-45; s. 25, ch.91-112; s. 1, ch. 91-155; s. 238, ch. 91-224; s. 8, ch. 93-286; s. 3, ch. 94-351; s. 1493, ch.95-147; s. 1, ch. 95-290; ss. 1, 47, ch. 96-397; s. 61, ch. 96-406; s. 18, ch. 97-99; s. 9, ch.2000-210; ss. 7, 11, ch. 2000-312.1

¹Note.--Section 11, ch. 2000-312, provides that "[t]he provisions of this act shall be reviewed by the Legislature prior to October 1, 2005, and shall be repealed on that date unless otherwise reenacted by the Legislature." If the provisions of ch. 2000-312 are repealed, effective October 1, 2005, paragraph (5)(c) will read:

(c) A county adopting an ordinance providing for the collection and administration of the taxon a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by the rules

promulgated by the Department of Revenue pursuant to paragraph (3)(f), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this chapter to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to this chapter.

LOCAL OPTION FOOD AND BEVERAGE TAX

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

- (1) Any county, as defined in s. 125.011(1), may impose the following additional taxes, by ordinance adopted by a majority vote of the governing body:
- (a) At the rate of 2 percent on the sale of food, beverages, or alcoholic beverages in hotels and motels only.
- (b) At the rate of 1 percent on the sale of food, beverages, or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels; however, the tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.
- (2)(a)1. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, that had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt from the tax authorized by paragraph (1)(b).
- 2. For purposes of determining qualification for this exemption, each such establishment must determine the annual gross revenues of the business at the end of each calendar year. If an establishment's exemption status changes, the establishment must cease or begin collection of the tax effective the following February 1, in accordance with its new exemption status. An establishment must notify the tax collector of the county levying the tax of such change in writing no later than 20 days after the end of the calendar year.
- 3. Each newly opened establishment must collect the tax authorized by paragraph (1)(b) for 45 days commencing with its first day of business. After such time a newly

- opened business may cease collecting the tax if its projected gross annual revenues are \$400,000 or less. Projected gross annual revenues shall be determined by dividing gross revenues for the first 45 days by 45, and multiplying the resulting quotient by 365. Newly opened businesses which cease collecting the tax must notify the tax collector of the county levying the tax within 20 days after the last day the tax is collected. A newly opened establishment which has been in business for less than 45 days as of the end of its first calendar year is exempt from the provisions of subparagraph 2. for that calendar year.
- (b) Sales in any veterans' organization are exempt from the tax authorized by paragraph (1)(b).
- (c) All transactions that are exempt from the state sales tax are exempt from the taxes authorized by subsection (1).
- (d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1).
- (3)(a) The proceeds of the tax authorized by paragraph (1)(a) shall be allocated by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its constituent cities as a destination site for conventions, trade shows, and pleasure travel, to be used for purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida Statutes 1991. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds of such

tax for the purposes described in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida Statutes 1991.

- (b) For the first 12 months, the proceeds from the tax authorized by paragraph (1)(b) shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment. employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers, and the remainder shall be used for the other purposes set forth in this paragraph. In addition, the proceeds of the tax and the interest accrued on those proceeds may be used as collateral, pledged. or hypothecated for projects authorized by this paragraph, including bonds issued in connection therewith. Prior to enactment of the ordinance levying and imposing the tax provided for by paragraph (1)(b), the county shall appoint a representative task force including, but not limited to, service providers, homeless persons' advocates, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for addressing the needs of persons who have become, or are about to become, homeless. The governing board of the county shall adopt this countywide plan for addressing homeless needs as part of the ordinance levying the tax.
- (c) The county and each municipality in that county shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the 2

fiscal years preceding the date of levying this tax.

- (4) A certified copy of the ordinance that authorizes the imposition of a tax authorized by this section shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance.
- (5) A tax authorized by this section may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax.
- (6) Any county levying a tax authorized by this section must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, 1992 Supplement to the Florida Statutes 1991. The county's ordinance shall also provide for brackets applicable to taxable transactions.
- (7) Each county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

History.--s. 2, ch. 89-362; s. 4, ch. 93-233; ss. 1, 2, ch. 94-351; ss. 71, 72, ch. 94-353.

¹Note.--As amended by s. 71, ch. 94-353. Paragraph (b) was also amended by s. 1, ch. 94-351. The ch. 94-353 version is published here as the last expression of

legislative will. Paragraph (b), as amended by s. 1, ch. 94-351, reads:

(b) For the first 12 months, the proceeds from the tax authorized by paragraph (1)(b) shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers, and the remainder shall be used for the other purposes set forth in this paragraph. In addition, the proceeds of the tax and interest accrued may be used as collateral, pledged or hypothecated, for any projects authorized by this paragraph, including bonds issued in connection therewith. Prior to enactment of the ordinance levying and imposing the tax provided for by paragraph (1)(b), the county shall appoint a representative task force including, but not limited to, service providers, homeless advocates, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for addressing the needs of persons who have become, or are about to become, homeless. The governing board of the county shall adopt this countywide plan for addressing homeless needs as part of the ordinance levying the tax.

Note.--Former s. 125.0104(3)(n).

CHAPTER 82-142

House Bill No. 1094

An act relating to municipal resort tax; amending s. 2 of chapter 67-930, Laws of Florida; authorizing an increase in said tax applicable to the rental of hotel, motel, and similar rooms in those cities and towns levying a municipal resort tax under said chapter; providing an effective date.

Be It Enacted by the Legislature of the State of Florida;

Section 1. Section 2 of chapter 67-930, Laws of Florida, is amended to read:

Section 2. The tax authorized by section 1 shall not exceed two per cent (2%) of the rent received by the person renting such a room or rooms from the person paying said rent, and of the retail sales price paid by any guest, consumer or any person on the purchase of each sale of food, beverages and alcoholic beverages, other than beer or malt beverages, for consumption on the premises of any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, upon approval by referendum prior to January 1, 1983, of a charter amendment so authorizing, the tax may be levied at a rate not to exceed 3% on the rent of such room or rooms.

Section 2. This act shall take effect July 1, 1982.

Approved by the Governor April 6, 1982.

Filed in Office Secretary of State April 7, 1982.

CHAPTER 83-363

House Bill No. 288

An act relating to municipal resort tax; amending s. 2 of chapter 67-930, Laws of Florida, as amended, relating to the levy of said tax in cities and towns in counties of the state having a population of not less than 330,000 and not more than 340,000 and counties having a population of more than 900,000; deleting the deadline for referendum approval of an increase in said tax applicable to the rental of hotel, motel, and similar rooms; authorizing an additional increase; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 2 of chapter 67-930, Laws of Florida, as amended by chapter 82-142, Laws of Florida, is amended to read:

Section 2. The tax authorized by section 1 shall not exceed two per cent (2%) of the rent received by the person renting such a room or rooms from the person paying said rent, and of the retail sales price paid by any guest, consumer or any person on the purchase of each sale of food, beverages and alcoholic beverages, other than beer or malt beverages, for consumption of the premises of any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, upon approval by referendum prior to January 1, 1983, of a charter amendment so authorizing, the tax may be levied at a rate not to exceed 4 percent 3% on the rent of such room or rooms.

Section 2. This act shall take effect July 1, 1983.

Became a law without the Governor's approval.

Filed in Office Secretary of State June 9, 1983.

CHAPTER 67-930

House Bill No. 2394

AN ACT relating to cities and towns in all counties of the state having a population of not less than three hundred thirty thousand (330,000) and not more than three hundred forty thousand (340,000) and in counties having a population of more than nine hundred thousand (900,000), according to the latest official decennial census, authorizing such cities and towns, whose charter specifically permits, to impose, levy and collect a municipal resort tax not to exceed two per cent (2%) of certain rentals and sale of food and beverage; providing for the collection of such tax; authorizing the governing legislative body of such cities to appoint a resort tax authority, fixing the number of its members, their qualifications, tenure of office, their power and authority in the supervision and expenditure of the funds from such tax; providing the method of repeal or amendment of such ordinance creating such authority; providing for a referendum election.

Be It Enacted by the Legislature of the State of Florida:

Section 1. All cities and towns, in counties of the state having a population of not less than three hundred thirty thousand (330,000) and not more than three hundred forty thousand (340,000) and in counties having a population of more than nine hundred thousand (900,000), according to the latest official decennial census, whose charter specifically provides now or whose charter is so amended prior to January 1, 1968, for the levy of the exact tax as herein set forth, are hereby given the right, power and authority by ordinance to impose, levy and collect a tax within their corporate limits, to be known as a municipal resort tax, upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as the same are defined in part I, chapter 212, Florida Statutes, and upon the retail sale price of all items of food, beverages and alcoholic beverages, other than beer or malt beverages, sold at retail for consumption on the premises of any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department; provided, however, this tax shall not apply to those sales the amount of which is less than fifty cents (50¢).

Section 2. The tax authorized by section 1 shall not exceed two per cent (2%) of the rent received by the person renting such a room or rooms from the person paying said rent, and of the retail sales price paid by any guest, consumer or any person on the purchase of each sale of food, beverages and alcoholic beverages, other than beer or malt beverages, for consumption on the premises of any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department.

Section 3. The tax imposed by this act shall be collected from the person paying said rent of said retail sales price and shall be paid by such person for the use of the city or town to the person collecting and receiving the rent or the retail sales price at the time of the payment thereof. It shall be the duty of every person renting a room or rooms, as herein provided, and of every person selling at retail for consumption on the premises, food, beverages and alcoholic beverages, other than beer or malt beverages, as herein provided, in acting as the tax collection medium or agency of the city or town, to collect from the person paying the rent or the retail sales price, for the use of the city or town, the tax imposed and levied pursuant to this act, and to report and pay over to the city or town all such taxes imposed, levied and collected, in accordance with the accounting and other provisions of the enacted ordinance.

Section 4. Any ordinance adopted under the provisions of this act shall exempt therefrom the persons and transactions exempted from the payment of the tax imposed by section 212.03, Florida Statutes, and such ordinance may further provide for such other exemptions from the tax hereby authorized as the governing legislative body of the city or town shall deem proper.

Section 5. Any ordinance adopted hereunder may provide such penalties of the violation of such ordinance as the governing legislative body of the city or town shall deem appropriate.

Section 6. Any funds received under and by virtue of the municipal resort tax imposed or levied under the authority of this act shall be used for the following purposes only: creating and maintenance of convention and publicity bureaus, cultural and art centers, enhancement of tourism, publicity and advertising purposes and for the future cost, purchase, building, designing, engineering, planning, repairing, reconditioning, altering, expanding, maintaining, servicing and otherwise operating auditoriums, community houses, convention halls, convention

buildings or structures, and other related purposes, including relief from ad valorem taxes heretofore levied for such purposes.

Section 7. The municipal resort tax imposed or levied under the authority of this act shall be in addition to the state tax provided for by part I, chapter 212, Florida Statutes.

Section 8. The governing body of any city or town adopting any ordinance imposing the tax hereby authorized may also, by ordinance create an authority or commission empowered to contract and be contracted with in its own name as an agency of the city and to administer and expend such portion of the proceeds of said tax as the governing body may determine. The membership, qualifications for membership, tenure, and any other powers to be exercised by said authority or commission shall be prescribed by ordinance. Provided, however, that no ordinance or measure abolishing any authority or commission, as herein described, which may be created pursuant to this act, or curtailing, limiting or changing the powers of such authority or commission, or reducing or enlarging the number of its members, or reducing the percentage of funds to be administered or expended by said authority or commission, shall be valid unless such ordinance or measure so providing shall first be approved by the electorate in a referendum election, unless such ordinance or measure is adopted by a four fifths (4/5) vote of the authority plus a five sevenths (5/7) vote of the council.

Section 9. No charter amendment authorized by this act shall become effective unless approved by a majority vote of the electors residing in such town or city at an election heretofore or hereafter held at a time to be fixed by the governing body of such town or city. In the event such election is not held as provided, this act shall be void in those towns or cities failing to hold such election.

Section 10. The provisions of this act to the contrary notwithstanding section 561.36(1), Florida Statutes, shall remain in full force and effect.

Became a law without the Governor's approval.

Filed in Office Secretary of State July 14, 1967.