



Alachua County, FL

Joint Meeting

Meeting Agenda - Final

Monday, December 2, 2019

3:00 PM

City of Gainesville

Approval of items on the Consent Agenda are generally considered to be routine matters and the motion to adopt the Agenda approves all items on the Consent Agenda and is the first action taken by the Board at the beginning of the meeting. There will be no discussion on these items unless requested. Anyone wishing to speak to an item on the Consent Agenda may come forward and request the item be moved to the Regular Agenda prior to the approval of the agenda.

The Board of County Commissioners Regular Meeting offers an opportunity for public comment at 12:00 PM, 5:30 PM, prior to the final vote for each item, and at the end of the morning and evening meeting.

All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

Pursuant to Ordinance 2014-11, Lobbyists are required to register for each employer on whose behalf he/she lobbies before the Board of County Commissioners prior to lobbying for that employer. For more information, visit <http://alachuacounty.us/Depts/Clerk/Pages/LobbyRegForm.aspx> or call 352-374-3605.

If you have a disability and need an accommodation in order to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352)374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

Free parking is available for citizens attending this meeting. Please go to the Alachua County Manager's Office, located on the 2nd floor of the County Administration Building, for more information.

Call To Order

Welcome

Introduction

Mayor Lauren Poe, City of Gainesville

Chair Robert Hutchinson, Alachua County Commission

Adoption of the Agenda

1. [19-0436](#) Adoption of the Agenda

Fiscal Consideration: N/A

Recommended Action: Approve the agenda.

Items For Discussion

2. [19-0721](#) 2020 Infrastructure Surtax Discussion

Fiscal Consideration: A full cent surtax should generate approximately \$23 million/year.

Recommended Action:

1. Discuss resilience priorities and provide direction to staff.
2. Direct City and County staff to make a cooperative effort coordinating outreach to community stakeholders, other municipalities, and advisory boards on surtax priorities for greater community resiliency.
3. Report back to the Commissions no later than end of March 2020, with a preliminary report and draft interlocal agreements.

[Climate Policy to Projects Dec 3 2019.pptx](#)

[Community Engagement Survey 12-02-19.docx](#)

[Infrastructure Surtax Uses Memorandum.pdf](#)

3. [19-0747](#) Update on Fairgrounds Redevelopment

Fiscal Consideration: The County would consider a donation of the property with a reverter clause to secure the long term economic benefit to the local community. Conservatively, the economic benefit estimated at \$126,000,000 over the next 30 years.

Recommended Action: Hear presentation.

[USAR 12-02-19.pptx](#)

[Outreach 12-02-19.docx](#)

4. [19-0752](#) Overview of Tourist Development Tax

Fiscal Consideration: The Tourist Development Tax will generate approximately \$5.3 Million for Fiscal Year 2020

Recommended Action: Review information and request any clarification

[TDT Pages from 2019 Local Government Financial Information Handbook applicable Alachua County.pdf](#)
[FS 125.0104 Tourist Development Tax.pdf](#)
[Municode Sec 38 Tourist Development Tax.pdf](#)
[Updated Summary of balances by Fund.pdf](#)
[FY20 as of 11-22-2019.pdf](#)
[Item 3 - TDC Letter of Support 11-13-19 ADA.pdf](#)

5. [19-0750](#) Joint Planning Agreements

Fiscal Consideration: NA

Recommended Action: Hear the Presentation

Public Comment

6. [19-0437](#) Public Comment

Fiscal Consideration: N/A

Recommended Action: Hear public comment.

Commission General Comments and Information Discussion

7. [19-0438](#) City Commission Comments

Fiscal Consideration: N/A

Recommended Action: Present comments.

8. [19-0439](#) County Commission Comments

Fiscal Consideration: N/A

Recommended Action: Present comments.

Adjourn



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 1.

Agenda Item Name:

Adoption of the Agenda

Presenter:

Click or tap here to enter text.

Description:

Click or tap here to enter text.

Recommended Action:

Approve the agenda.

Prior Board Motions:

Click or tap here to enter text.

Fiscal Consideration:

N/A

Background:

Click or tap here to enter text.



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 2.

Agenda Item Name:

2020 Infrastructure Surtax Discussion

Presenter:

James K. Harriott, Jr., P.E.
Deputy County Manager

Description:

Discussion of a 2020 ballot initiative for an infrastructure surtax funding priorities and supporting policy direction with a focus on building greater community resilience.

Recommended Action:

1. Discuss resilience priorities and provide direction to staff.
2. Direct City and County staff to make a cooperative effort coordinating outreach to community stakeholders, other municipalities, and advisory boards on surtax priorities for greater community resiliency.
3. Report back to the Commissions no later than end of March 2020, with a preliminary report and draft interlocal agreements.

Prior Board Motions:

November 5, 2019 - The Board directed staff to reach out to UF and City of Gainesville counterparts, community stakeholders, and advisory boards to discuss opportunities for a cooperative effort on surtax priorities. The County's priorities were solar, conservation lands, greenways and trails, high frequency public transport, innovative housing, and waste infrastructure.

June 27, 2019 - Commissioner Hutchinson moved to refer the Infrastructure Surtax Language on the sheet to staff for review and come back with a preliminary analysis of issues either with the legal issues with the way it is structured and practical issues with the implementation. Addressing the issue of chronic lack of connections to sewer infrastructure and the impacts it has on water quality should be added to the language on the sheet. The preliminary analysis should be brought back within 60 days for the Board's consideration. The motion carried 4-0 with Commissioner Wheeler out of the room.

Fiscal Consideration:

A full cent surtax should generate approximately \$23 million/year.

Background:

In the face of the looming public concerns of climate change and associated extreme weather events, Alachua County desires to become a more resilient and inclusive community. The challenges of

5

creating an adaptive, green infrastructure that can mitigate and adapt to the coming new normal will require a substantial community investment. Obligations of general fund resources of both Commissions make them less than desirable for such transformative initiatives. However, an infrastructure surtax option would be significant resource for building resiliency into the 21st Century. The infrastructure surtax is a discretionary sales tax of up to one penny as prescribed by Florida Statute [212.055 <http://www.leg.state.fl.us/STATUTES/index?App_mode=Display_Statute&URL=0200-0299/0212/Sections/0212.055.html>](http://www.leg.state.fl.us/STATUTES/index?App_mode=Display_Statute&URL=0200-0299/0212/Sections/0212.055.html).

The surtax must be approved by a referendum at a general election. The County is proposing placing a referendum on the November 2020 ballot for up to a full penny for 20 years. Funds would be collected in 2025 with the sunset of the Wild Spaces Public Spaces ½ cent surtax in 2024. An interlocal agreement or statutory defined formula may be used for the disbursement of funds.

Surtax proceeds may be used for a variety of capital related investments that is government-owned but cannot be use for operations. Alachua County explored several resiliency funding options as part of its November 5, 2019 Special meeting. To date the County would like to further explore utility scale solar photovoltaic systems to offset governmental carbon emissions, extending conservation land purchases, bike trails and greenways construction, innovative and affordable housing, high frequency public transit, and zero-waste facilities and equipment.

Alachua County recognizes that the City of Gainesville's resiliency funding interests may overlap with some outstanding topics noted above but may also have an interest in local food support infrastructure, broadband, gray to green infrastructure transformation and other climate mitigation and adaptation projects.

The County desires to discuss resiliency projects of mutual interest and singular interest with the City and to coordinate their focus and potential community benefit for all.

If agreeable, the County proposes the following timeline with multiple check-in opportunities between the Commissions and the public to November 2020:

Infrastructure Surtax Timeline

- Now -January 2020: Convene stakeholders, build consensus
- February to March 2020: Bring back preliminary report and draft interlocal agreement with define program
- March 2020 Notify OPAGA for statutory performance audit
- April to June: Finalize ballot language
- November 3, 2020 Referendum
- 2021-2024 Project prep and conceptual design
- January 2025 Surtax proceeds available for projects



Resilient Community Investments

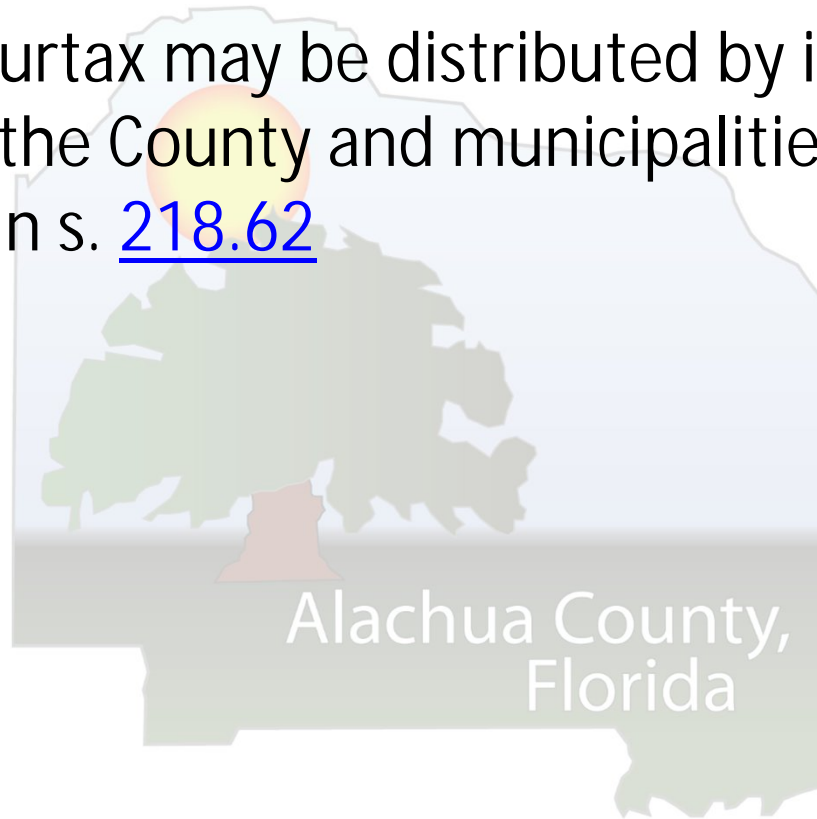
Moving Policies to Projects: A 20 year
plan building infrastructure supporting
Mobility Choice, Resilience, and
Inclusiveness

Timeline

- Now -January 2020: Convene stakeholders, build consensus
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Surtax Proceed Distribution

[FL Statute 212.055](#) Surtax may be distributed by interlocal agreement between the County and municipalities or by the formula as provided in s. [218.62](#)



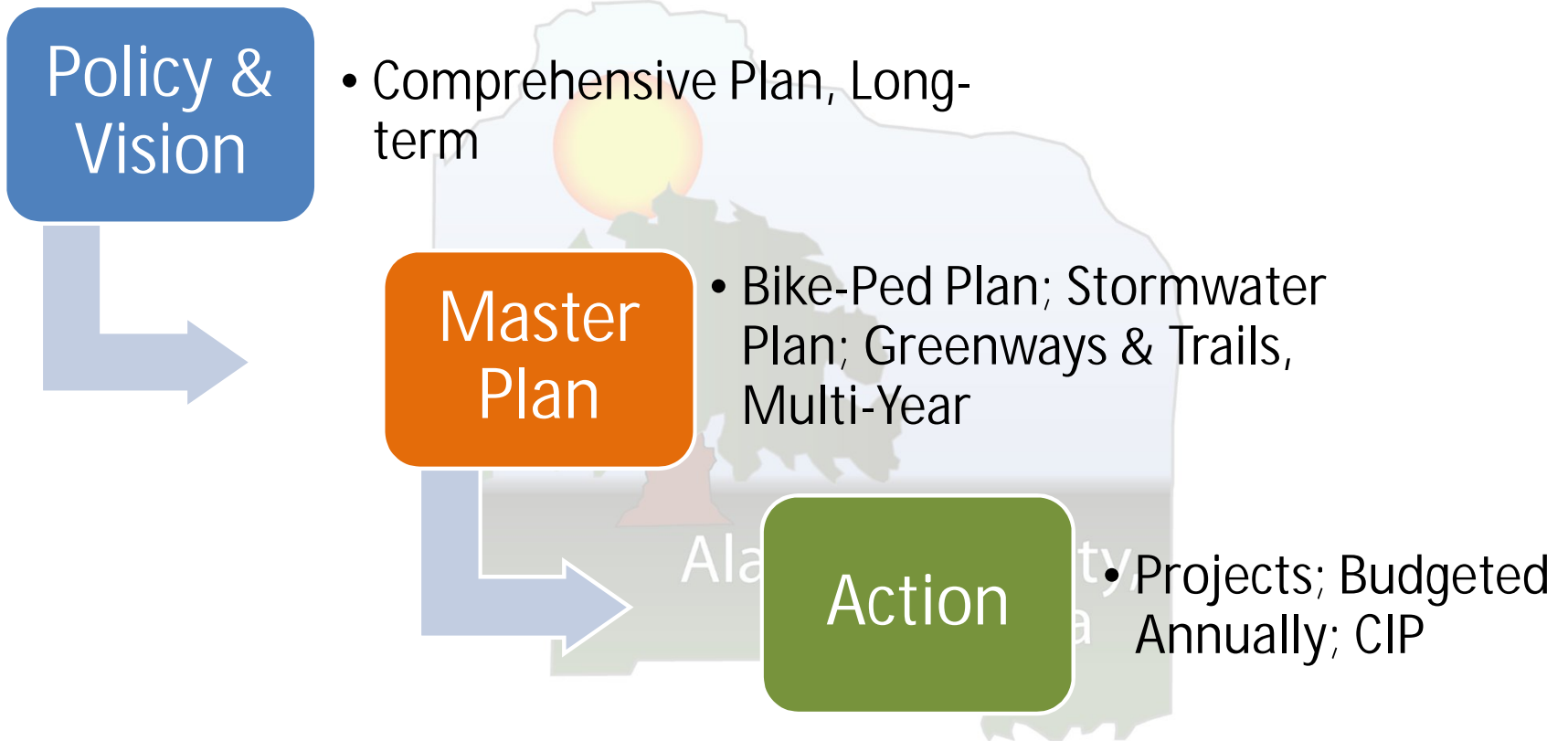
Resilience Challenges



Resilience Categories



Presentation Concept



Comprehensive Plan Key Elements

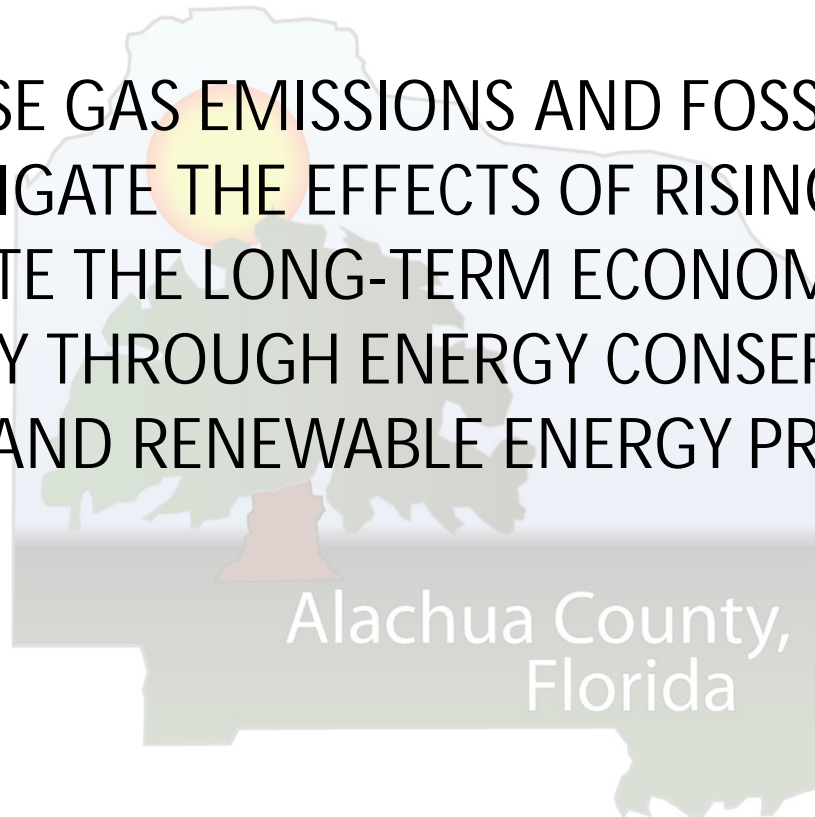
- Energy Element
- Conservation and Open Space Element
- Transportation Mobility Element
- Recreation Element
- Capital Improvement Element
- Stormwater Element
- Solid Waste Element
- Housing Element
- Economic Element
- Community Health Element
- Future Land Use Element



Energy Element

GOAL

REDUCE GREENHOUSE GAS EMISSIONS AND FOSSIL FUEL CONSUMPTION; MITIGATE THE EFFECTS OF RISING ENERGY COSTS; AND PROMOTE THE LONG-TERM ECONOMIC SECURITY OF ALACHUA COUNTY THROUGH ENERGY CONSERVATION, ENERGY EFFICIENCY AND RENEWABLE ENERGY PRODUCTION.



Projects of County Interest



Efficient and Solar Powered County Facilities

100% Solar-Powered by 2030
& “Agrivoltaics”



Benefits

- 100% Renewable power for County facilities
- No emissions to the air or water
- No water withdrawal for power production
- Displace 9,600 tons per year of CO₂

See also FLUE, Housing, Economic, COSE, and Solid Waste Elements

Background

- 100% renewable energy offset
- System Size 98.8 MW, 534 Acres
- Dispersed, inefficient and aged facilities.

Issues

- No net revenue generation
- Significant regulatory and off-take issues
- Intermittency of production
- Focus on conservation, efficiency before renewable

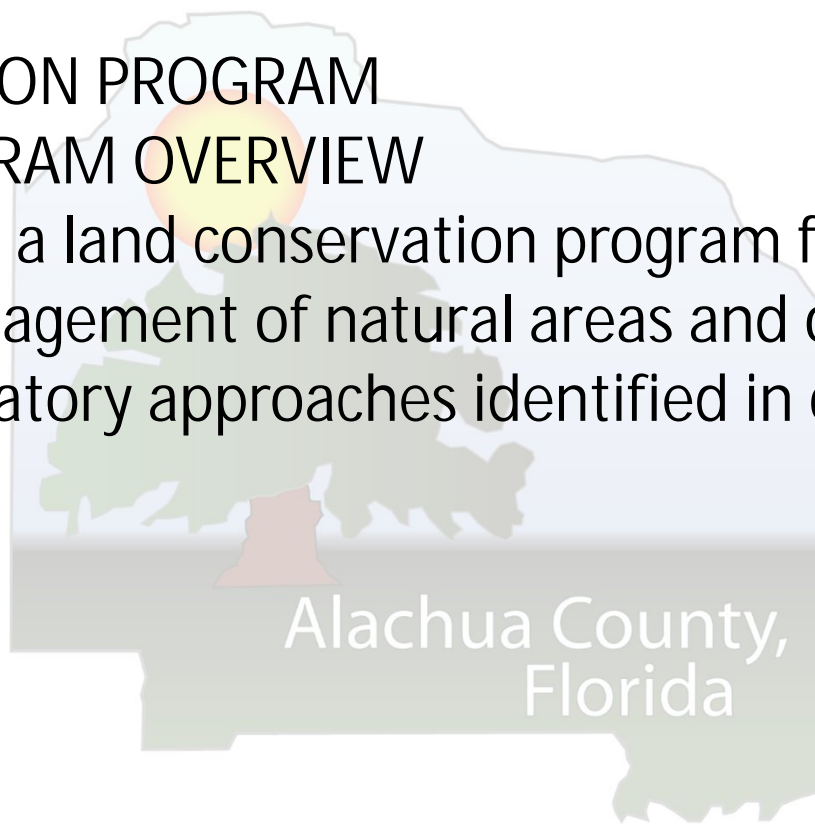
Alachua County,
Florida

Conservation and Open Space Element

6.0 LAND CONSERVATION PROGRAM

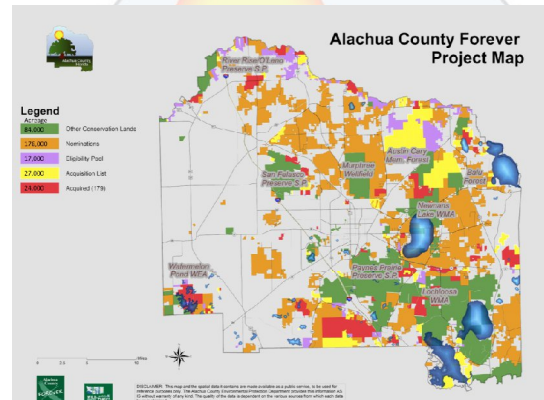
OBJECTIVE 6.1 - PROGRAM OVERVIEW

Establish and maintain a land conservation program for the purchase, preservation, and management of natural areas and open space to complement the regulatory approaches identified in other sections of this element.



Wild Space Public Places Extension

Extending & Linking Wild Space



FLUE, COSE, Energy,
PW&SS, Stormwater
Elements

Background

- Total Acres Protected: 20,294
- Value of land protected with ACF funds: \$84,677,174
- County share: \$43,640,663
- Partner share: \$41,036,511

Benefits

- Protection of environmental lands and headwaters
- Ecologic restoration, springs protection
- Environmental services preservation

Issues

- Surtax funding ending
- Need to complete ecologic corridors
- Western agricultural lands opportunity

Conservation and Open Space Element

7.0 GREENWAYS MASTER PLAN

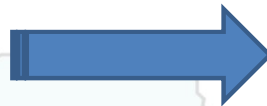
Greenways Master Plan

Develop a linked greenway system that provides unique opportunities for recreation, multi-modal transportation, and economic development.

Policy 7.1.1 The County Commission shall adopt a Greenways Master Plan that functionally integrates the County's bicycle/pedestrian infrastructure, conservation lands, parks, and Open Spaces. The Greenways Master Plan is intended to guide and prioritize future Open Space designations, construction of bicycle/pedestrian facilities, and public land acquisitions needed to complete the Plan, consistent with respective program policies.

Greenways and Trails

Greenways for Mobility and Economic Benefit



See also FLUE, Economic, Health, and Housing Elements



Background

- [Greenways and Blueways Master Plan](#)
- Trailtown Designation for Municipalities
- Linking major destinations, neighborhoods for mobility and economic benefit w/out cars

Benefits

- Neighborhood connectivity to schools, shopping, greenspace, cities
- Trailtown economic benefit: ecotourism and urban renewal for small towns

Issues

- Gaps to larger FL trail network
- Gaps County nodes/destinations not linked
- Coordination between multimodal, open space, and greenbelt

Transportation Mobility Element

Policy 1.1.6.7 A network of corridors with dedicated transit lane(s) as shown on the Rapid Transit Corridors Map shall be developed to provide a sense of permanence and provide developers seeking to build Transit Oriented Development with the assurance that there is a commitment to transit. Dedicated Transit Lane(s) shall connect transit supportive development with regional employment, educational and entertainment centers. The design of dedicated transit lanes(s) shall be done in consultation with RTS and FDOT on State Roadways. Rapid Transit Corridors may deviate slightly from the alignment shown to serve a Transit Oriented Development, Traditional Neighborhood Development or Activity Center. A Comprehensive Plan amendment shall be required to modify dedicated transit lane(s) for transportation uses other than provision of transit service.

High Frequency Public Transport

East-West Fast Transport



See also FLUE, Economic, COSE, Energy, PWSSE, Stormwater, and Health Elements

Background

- [Rapid Transit Corridors](#)
- Station permanence
- Dedicated transit spine
- Major connection hubs

Issues

- On going congestion
- Inefficient network
- GHG emissions

Benefits

- Reduced single vehicle occupancy
- Promotes density
- Dependable 15 min headways
- Emissions efficient

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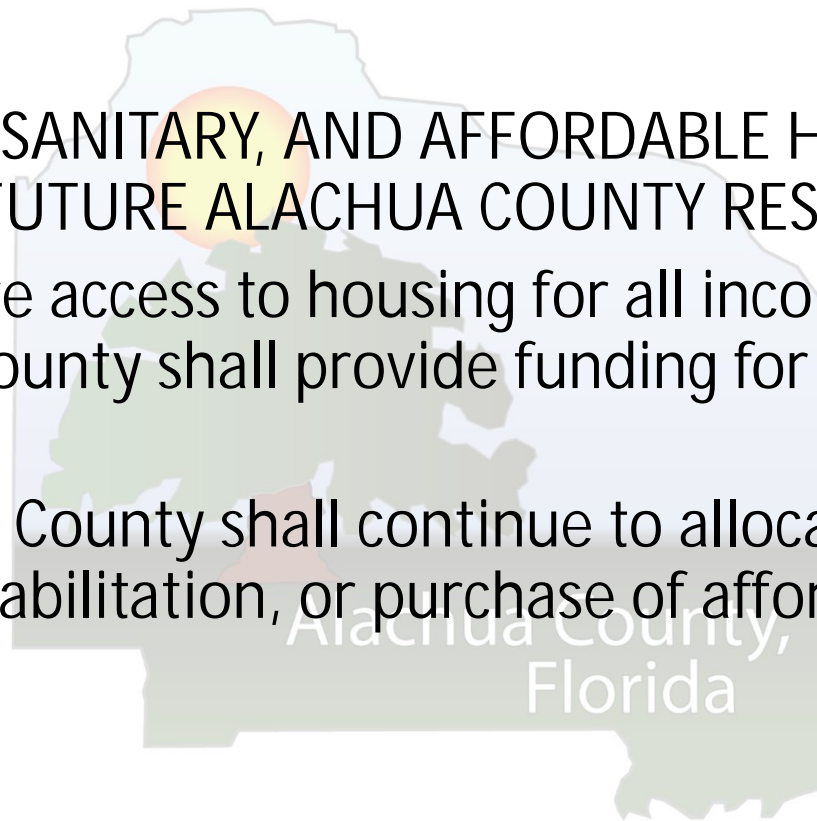
Housing Element

GOAL 1

- TO PROMOTE SAFE, SANITARY, AND AFFORDABLE HOUSING FOR ALL CURRENT AND FUTURE ALACHUA COUNTY RESIDENTS.

Objective 1.4 To ensure access to housing for all income levels of the population, Alachua County shall provide funding for affordable housing activities.

- Policy 1.4.1 Alachua County shall continue to allocate public funds for the creation, rehabilitation, or purchase of affordable housing.



Innovative Housing/Rejuvenated Communities

Housing Opportunities



See Housing Element



Benefits

- Create affordable units
- Keep a stock of workforce housing
- Increase good economic outcomes

Background

- Purchase old motels for efficiency units
- Acquire and renovate multifamily units
- Construct new rental units on vacant property

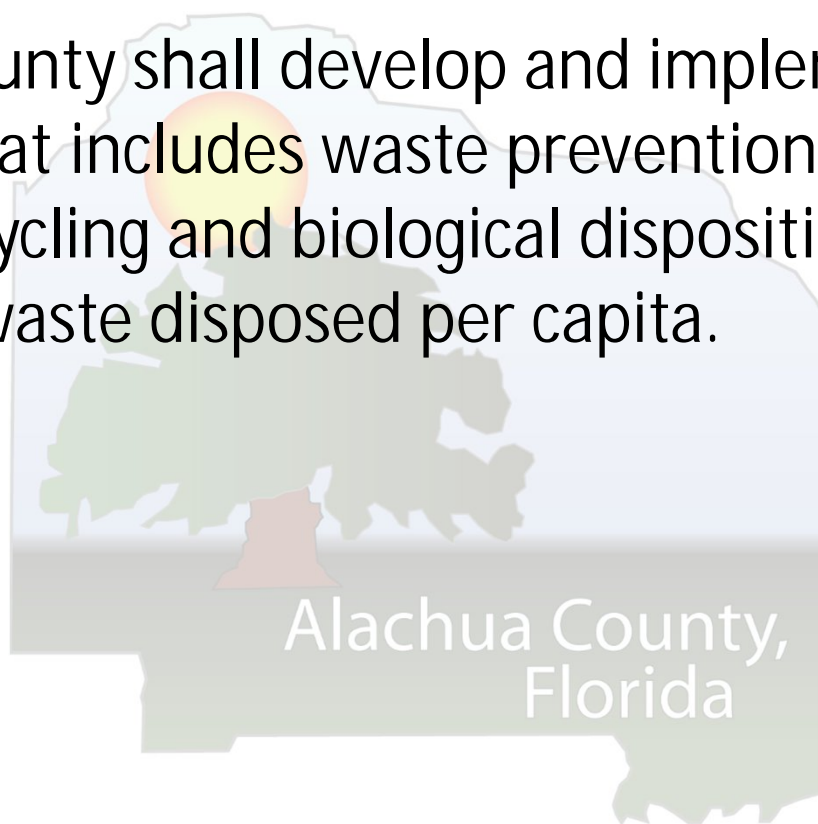
Issues

- Definition of affordability
- Lack of affordability
- Lack of availability

Alachua County, Florida

Solid Waste Element

Objective 1.5 The County shall develop and implement a waste reduction strategy that includes waste prevention, source reduction, reuse, recycling and biological disposition, resulting in a reduction of solid waste disposed per capita.



Zero Waste Infrastructure

Supporting Reuse and Recycling



See Solid Waste, Economic and Energy Elements

Background

- Recycling rate is 68%
- Eco-Industrial Park ready for lease
- Phase II Research Hub and Storage
- Compost and Storm Debris Processing

Issues

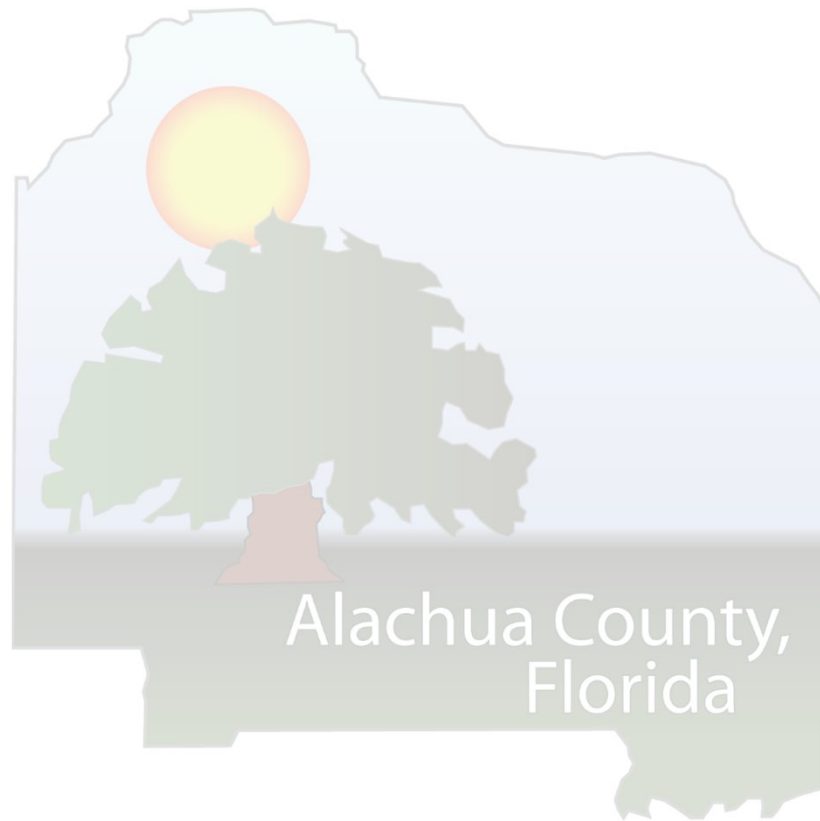
- Requires additional infrastructure to support
- Must coordinate material flow from producers
- Recycling rate includes biomass energy use



Benefits

- Provided new employment opportunities
- Supports reuse and remanufacturing businesses
- Diverts materials from the landfill

Projects not being pursued

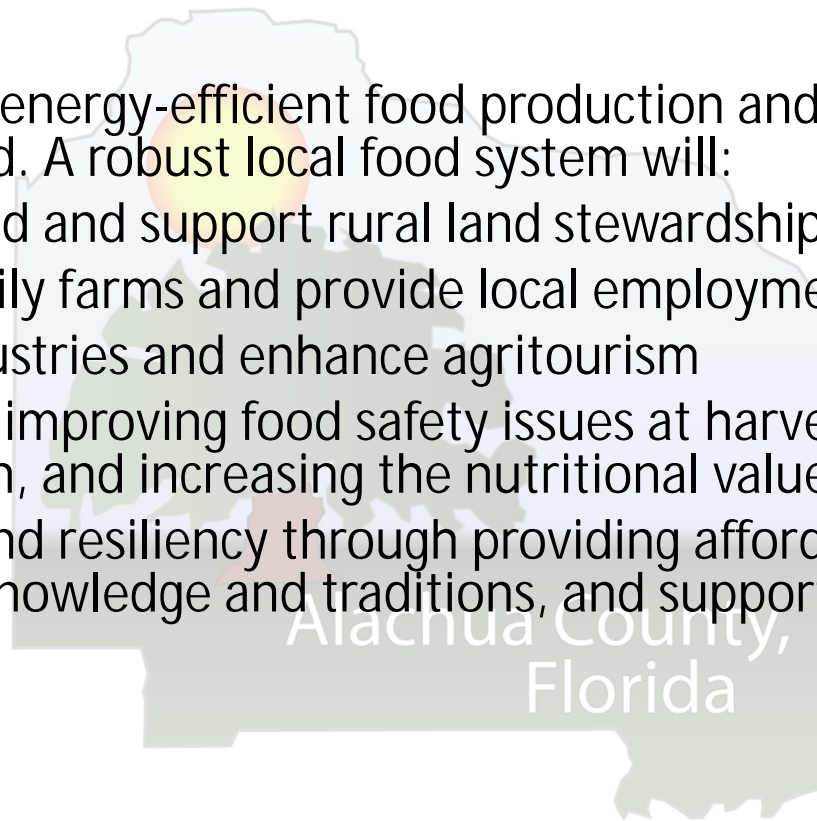


Economic Element

OBJECTIVE 1.7

Maximize local resource & energy-efficient food production and processing within the County's local foodshed. A robust local food system will:

- maintain agricultural land and support rural land stewardship
- protect incomes for family farms and provide local employment
- stimulate local food industries and enhance agritourism
- protect public health by improving food safety issues at harvesting, washing, shipping and distribution, and increasing the nutritional value of food
- increase food security and resiliency through providing affordable local food, protecting agricultural knowledge and traditions, and supporting biodiversity in our food crops



Local Agriculture and Food

Infrastructure and Land Support for Local Food



Benefits

- Preserve agriculture land and local food production
- Easements to lessen water, fertilizer use/increase compost
- Supports the local food economy – resilience
- Regenerative farming: sequesters carbon into the soil

See Local Food Policies

Background

- Protects farmlands from development
- Buffers urban areas
- Supports sustainable farming
- Investment in packing house, abattoir, food hubs

Issues

- Agricultural land loss due to development pressure
- Small farmer infrastructure support
- Regenerative farming, water and soil health

Energy Element

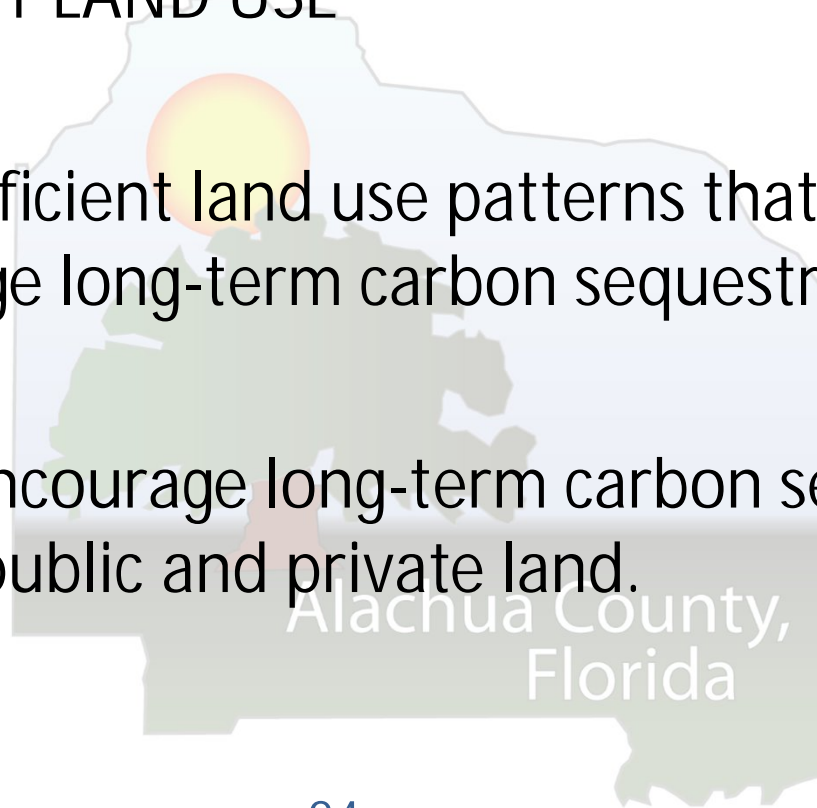
3.0 ENERGY EFFICIENT LAND USE

OBJECTIVE 3.1

- Promote energy-efficient land use patterns that reduce travel costs and encourage long-term carbon sequestration.

OBJECTIVE 3.2

- The County shall encourage long-term carbon sequestration practices on both public and private land.

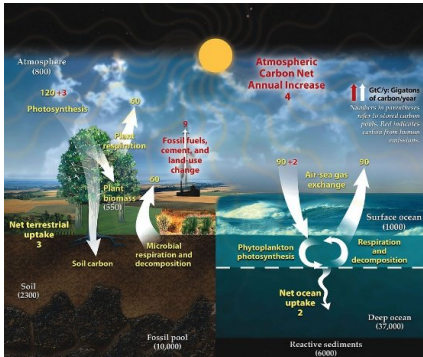


Carbon Sequestration

Active Sequestration Effort



See also FLUE, COSE,
Economic Elements



Benefits

- Wetlands Restoration/Protection
- Reforestation/Reducing Deforestation
- Tree Planting
- Increasing Soil Carbon
- Regenerative Agriculture

Background

- Wetlands have highest carbon storage capacity per acre
- Agricultural lands ability to hold carbon

Issues

- Policy, Cultural, Economic, Environmental Barriers
- Private Ownership
- Current Agriculture Practices

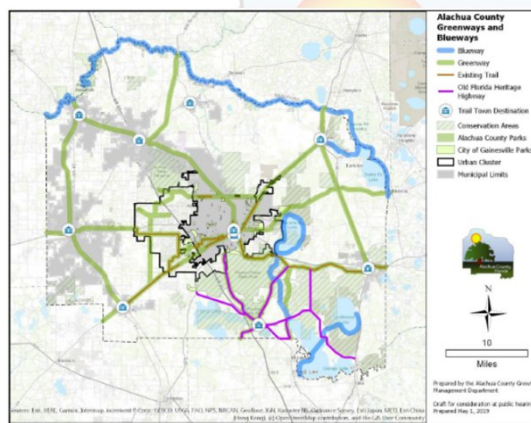
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Florida

Conservation & Open Space Element

- 7.0 GREENWAYS MASTER PLAN
- Greenways Master Plan
- Develop a linked greenway system that provides unique opportunities for recreation, multi-modal transportation, and economic development.
- Policy 7.1.1 The County Commission shall adopt a Greenways Master Plan that functionally integrates the County's bicycle/pedestrian infrastructure, conservation lands, parks, and Open Spaces. The Greenways Master Plan is intended to guide and prioritize future Open Space designations, construction of bicycle/pedestrian facilities, and public land acquisitions needed to complete the Plan, consistent with respective program policies.

Open Space Connectivity and Greenbelt

Interconnected Green Spaces



See also Transportation, Economic, COSE, Energy, PWSSE, Stormwater and Health Elements

Issues

- Missing links between neighborhoods
- Fragmented landscapes and communities
- Degraded quality of life: limited live, work, play opportunities

Benefits

- Repair ecologic fragmentation
- Promote health and wellbeing
- Reduce GHG emissions
- Grow community interconnection

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Florida

Economic Element

Objective 1.6 - LIVABLE COMMUNITIES

Create livable communities that are attractive to diverse populations and new economic development opportunities, and promote greater economic prosperity, innovation, quality of life, and public safety.

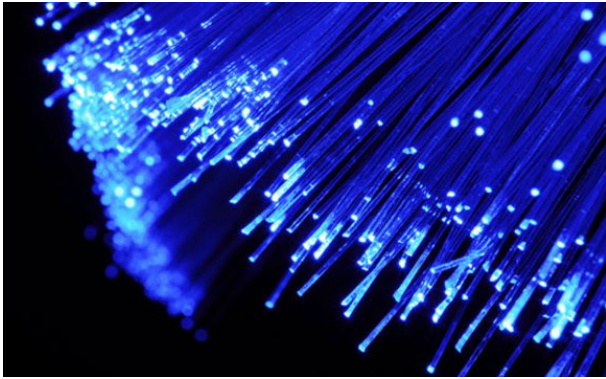
Policy 1.6.1 It is a goal of Alachua County for high-speed internet access to be available throughout the County as a means to encourage economic development, enhance education and healthcare access, facilitate inclusion and engagement of citizens, promote planning and resilience, and enhance public safety and emergency response.

Connected Communities

Broadband Ready Infrastructure



Economic Element



Benefits

- Build middle mile throughout community
- “Shovel ready” infrastructure for a variety of competitors
- Partnering opportunity with private sector providers

Background

- City of Gainesville Broadband Study
- The Digital Divide
- Rural Service Area Coverage

Issues

- Regulatory Issues FL St 350.81
- Competition with Private Enterprise
- Technology Churn (5G Buildout)

Alachua County
Florida

Stormwater Element

OBJECTIVE 2.1

Deficient stormwater management and drainage facilities will be upgraded in accordance with Chapter 62-25 F.A.C and federal, state, regional, water management districts (WMD) and local regulations in effect on the date of adoption of this Comprehensive Plan to an acceptable level of service to prevent violations of water quality standards.

Policy 2.1.2 Alachua County shall pursue revenue sources, including state and federal funding, for correcting deficiencies in stormwater management facilities and for designing, constructing and operating regional master stormwater management facilities.

Policy 2.1.3 Priorities for correcting volume and water quality deficiencies in existing County-maintained stormwater management systems shall be scheduled in the Capital Improvements Program in accordance with the criteria established in the Capital Improvements Element of this plan.

Greening the Gray Infrastructure

Resilient Stormwater Capacity



See Water Quality, Stormwater, Floodplain Policies

Issues

- Current floodplain policy
- Policy and Economic Barriers
- Different Maintenance Requirements

Benefits

- Additional water quality and quantity capacity
- Resilient, Nature based solutions
- Large-Scale Watershed Restoration and Treatment
- Floodplain protection

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Florida

Example Ballot Language

ONE CENT LOCAL GOVERNMENT SURTAX EXTENSION

To provide for projects designed to improve roads; reduce traffic congestion; protect lakes and water quality; reduce flooding; expand and operate parks and recreational areas; invest in economic development; and other uses authorized under Florida law; and to seek matching funds for these purposes, shall the existing one cent sales surtax within Leon County be extended until December 31, 2039, with project expenditures subject to annual independent audit and review by a citizens advisory committee?

- ☐ FOR the one cent sales tax
- ☐ AGAINST the one cent sales tax



Example Ballot Language

BALLOT TITLE: Ten (10) Year Extension of the Penny for Pinellas One-Cent (1¢) Infrastructure Sales Surtax

BALLOT QUESTION: Shall the levy of the Penny for Pinellas one-cent (1¢) local infrastructure sales surtax be extended for an additional ten (10) years to finance county and municipal projects, including roads, bridges, flood and sewer spill prevention, water quality, trails, parks, environmental preservation, public safety facilities, hurricane sheltering, vehicles, technology, land acquisition for affordable housing, capital projects supporting economic development (pursuant to section 212.055(2)(d)3, Florida Statutes), and other authorized infrastructure projects.

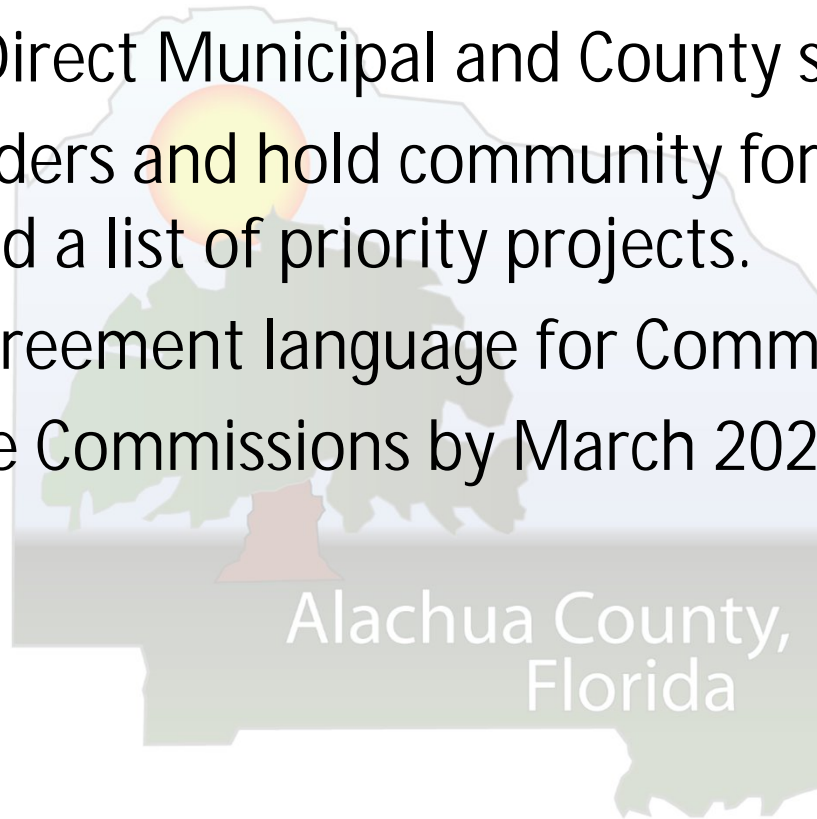
_____ FOR the one-cent sales tax
_____ AGAINST the one-cent sales tax

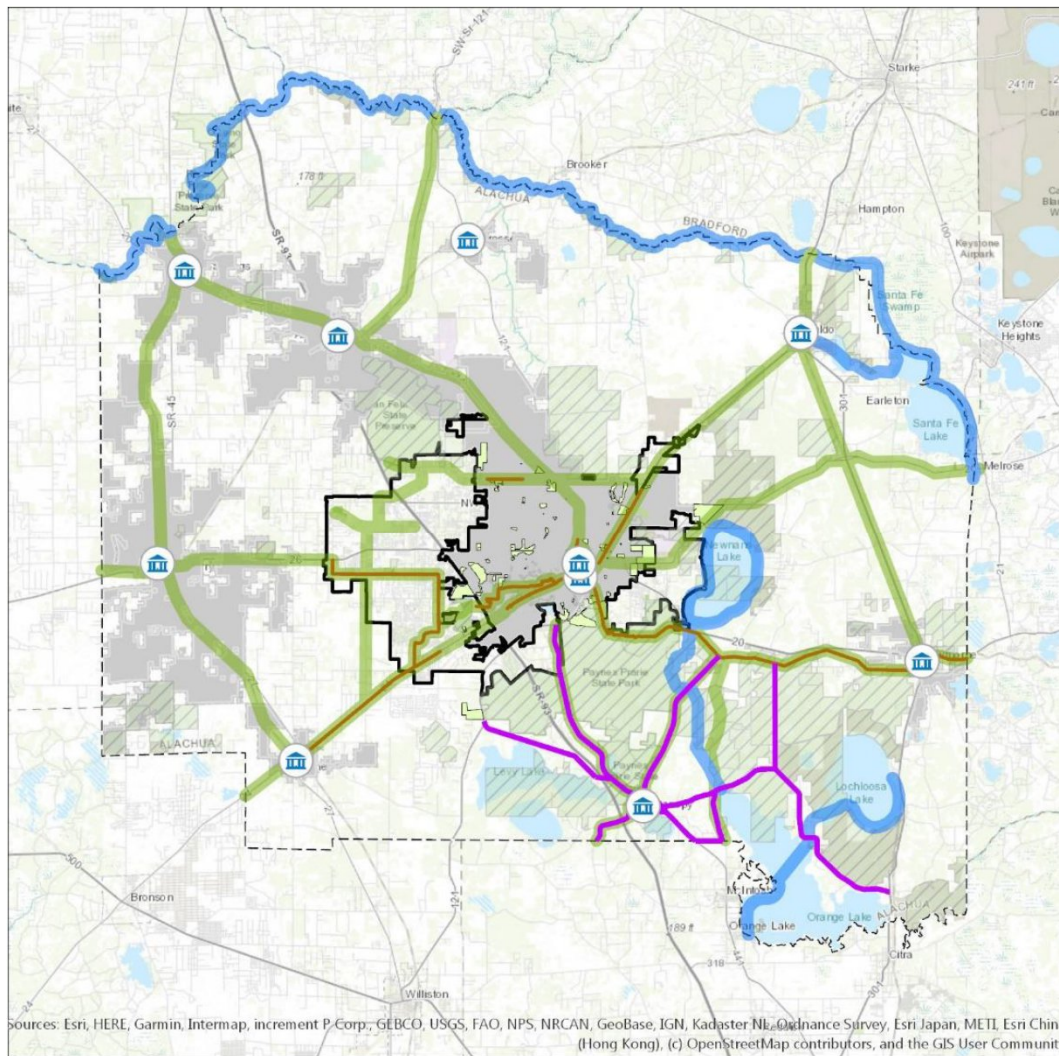


Next Steps

Suggested Motion: Direct Municipal and County staff to:

1. Convene stakeholders and hold community forums to define program scope and a list of priority projects.
2. Draft interlocal agreement language for Commission review.
3. Report back to the Commissions by March 2020 with findings.





Alachua County Greenways and Blueways

- Blueway
- Greenway
- Existing Trail
- Old Florida Heritage Highway
- Trail Town Destination
- Conservation Areas
- Alachua County Parks
- City of Gainesville Parks
- Urban Cluster
- Municipal Limits

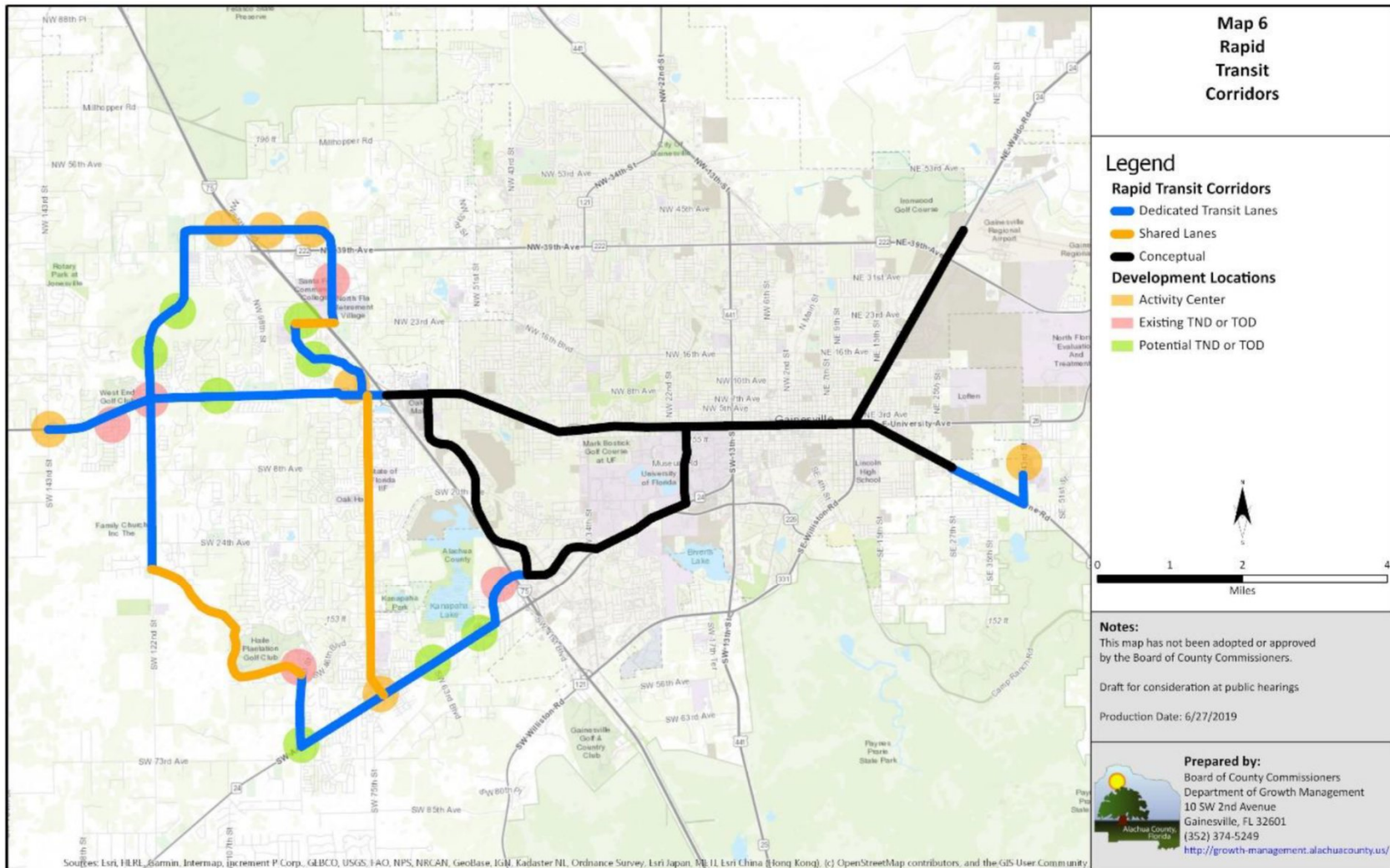


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Miles

Prepared by the Alachua County Growth Management Department

Draft for consideration at public hearings
Prepared May 1, 2019

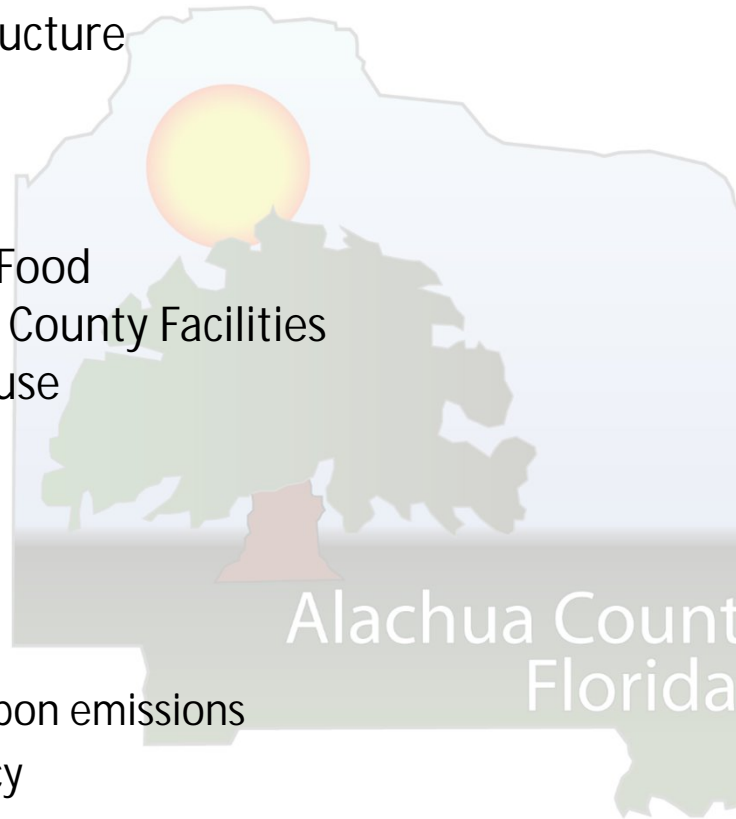


Environmental Resilience

- Greening the 'Grey' Infrastructure
- Open Space Connectivity
- Community Greenbelt
- Wild Spaces Lands
- Local Agriculture and Local Food
- Efficient and Solar Powered County Facilities
- Zero Waste/Recycle and Reuse
- Carbon Sequestration

Benefits

- Increase flood protection
- Clean energy and reduced carbon emissions
- Increased community resiliency



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Mobility Choices

- High Frequency Public Transportation
- Greenways Trails for Mobility and Economic Benefit

Benefits

- Choice in transportation, fast headways
- Connections between destinations and other transit choices
- Economic development corridors



Inclusive Communities

- Innovative Housing/Rejuvenated Communities
- Broadband Ready Infrastructure

Benefits

- Innovative, energy efficient and mixed housing choices
- High performance government facilities
- Broadband “middle mile” investment



Engagement Survey

1. In regard to this item being submitted to the agenda, has County staff engaged with the stakeholders in a way that allowed input/ feedback to be shared?

X Yes, many citizens engaged on the topic at the Board's November 5, 2019 special meeting. Climate change and resiliency policy was first discussed with a follow-up dialog on the utility of the infrastructure surtax to meet those policy goals.

2. Please provide the following information for each method of engagement used by County staff. (Please write N/A for any items that are not applicable)

Engagement Activity	Quantity	Date	Location	Was community input recorded?
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Hosted by County	1	11/5/19	Grace Knight	Yes per the minutes
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Hosted with stakeholders

Surveys

Interviews

Focus Groups

Other:

2. Please indicate what communication/ outreach was used to inform the public about your engagement activities. (Select all that apply)

X Email

☐ Letter from Mayor/ Commission

☐ Mailers

☐ Phone calls

☐ Print media (flyers, posters)

X Social Media

X Website

Other:

3. How has stakeholder input/ feedback been incorporated into the recommendations being presented to the County Commission? Feedback was incorporated on the topics of interest as part of the Board's final motion on November 5, 2019.




CITY OF GAINESVILLE

Office of the City Manager

Memo

To: Lee R. Feldman, ICMA-CM, City Manager

From: Dan Hoffman, Assistant City Manager 

Date: November 27, 2019

Re: Infrastructure Surtax Uses

To facilitate the discussion regarding potential uses of the proposed infrastructure surtax, staff has developed a list of high priority needs that could be facilitated by such a funding mechanism. Several themes emerged from staff: public safety, transportation and economic opportunity and housing. The following are rough cost estimates based on analogous projects and should only be relied upon to develop a rough order of magnitude. **The following list amounts to \$90m.**

Public Safety – Total Estimate \$25.7m

Due to growth, demand and aging facilities, the City anticipates it will need a significant influx of capital over the next 5-7 years to replace or renovate aging facilities or add new stations. In the case of Gainesville Fire and Rescue (GFR), three current stations were built in the 1960s and one was built in 1976. An additional, temporary, modular station was deployed in the Butler Plaza area to address annexation and growth. Gainesville Police Department (GPD) faces similar challenges related to annexation and growth. Increased demands in the southwest have prompted the need for a SW Annex. Additionally, a new radio system has allowed us to keep pace with current standards, but requires further investment. The projects below are in order of priority:

- Replacement of Fire Station 5: Built in 1965, Station 5 experiences severe flooding and has previously been studied for replacement. The property has severe space limitations making a new station on a new property more desirable. Estimate: \$5.5m
- Southwest Public Safety Annex: Staff has begun discussions with North Florida Regional Medical Center (NFRMC) about the potential co-location of a joint police and fire facility in the southwest. This facility would provide GPD a presence in an area of high growth and would replace GFR station nine. It could also provide

Public Works and Parks and Recreation storage for hard to move equipment in the SW. Estimate: \$11m (depending on partnership with NFRMC)

- Renovation of Fire Station 2: This station has significant plumbing and roof issues that are becoming more difficult/expensive to repair and mitigate. The current structure is also space constrained given the presence of the HAZMAT team. Estimate: \$2.5m
- Relocation and Replacement of Station 3: This station, built in 1960, is the oldest station. It is located in the 8th and Waldo master plan area which is slated for redevelopment. A new station could be located in the area as part of the redevelopment or moved slightly north on Waldo Road where data indicates it would be better positioned. The Station 3 site, as well as the administrative complex, also hosts GFR's training program. This should be factored into the project. Estimate: \$6m
- Radio Redundancy: The new system lacks adequate backup/redundancy capabilities. The Radio Management Board has looked at the issue as well as coverage deficiencies in the unincorporated area. Estimate: \$700k for backup site; County could fund additional towers with its portion.
- Unified Emergency Operations Center: The City and County have had very preliminary discussions regarding the establishment of a Unified Emergency Operations Center. Currently the City operates emergency management functions out of either GPD or Public Works in facilities that could not accommodate a sustained event. Estimate: Unknown

Transportation – Total Estimate \$23.8m

The Department of Mobility will need to replace a significant number of its fleet in the coming years. Traditionally used buses have been purchased. Although this has saved money, it also limits the useful life of the vehicles. No capital replacement plan is currently in place and grant funding is not sufficient to keep up with demand. The City also has aging transportation infrastructure that is not currently addressed through the gas tax. These are also in order of priority:

- Fleet Replacement: In order to implement the Transit Development Plan, additional funds will be needed for not only vehicle replacement but also to acquire the smaller vehicles used in our First Mile/Last Mile service. These funds from the surtax would only be used for vehicles, not operations. Through the surtax we are proposing three new full size buses and three First Mile/Last Mile vehicles annually. This roughly amounts to \$1.8m annually or \$18m over the life of the surtax.
- Eastside Transfer Station: Staff is currently considering a “pop-up” transfer station on the east side of town in order to expedite travel from the east side of town to employment centers on the west. Staff has sought grant funds for a permanent transfer station but have been unsuccessful. Estimate: \$3m

- NE 9th Street Redesign: Staff are proposing taking advantage of the width of NE 9th Street to create a safe multimodal environment and promote Vision Zero goals. This project could also spur redevelopment in the area. Estimate \$1.6m
- NE 14th Street Redesign: In order to support the 8th and Waldo Master Plan, staff has proposed turning NE 14th Street between NE 8th Avenue and NE 12th Ave into a promenade to support events, calm traffic and create a multimodal spine through the master plan area. Estimate: \$1.2m

Economic Opportunity and Housing – Total Estimate \$32.5m

Currently the City dedicates few resources to economic development and one of the primary methods to reduce disparity is by building community wealth through economic opportunity. With the loss of the Job Corp Center and the potential of Opportunity Zones, the City should act to build institutions that will build sustainable equity in Gainesville.

- Housing: Affordable and appropriate housing has been an area of focus for the Commission. Creating housing stock that is safe and provides equal access to opportunities (jobs, education, and amenities) could be built through a surtax set aside. Set aside amount: \$22.5m
- Gainesville Future of Work Center: In partnership with community stakeholders the City can take the lead in building a center that brings together community partners to prepare our residents for the future of work. Automation of many jobs will exacerbate existing disparities and new models are needed. This center, possibly part of the 8th and Waldo Master Plan, could provide training and entrepreneurship support. Estimate: Unknown but begin with a \$10m set aside

Other Needs – Total Estimate \$8m

Existing stormwater infrastructure in the Downtown area does not meet the level of service expectations due to aging and undersized pipes and inlets. Phase I of the project would be to develop a modern flood study of the Downtown area and replace a portion of the central trunk main. The cost is estimated to be \$3m.

Although the renovation of Citizens Field was identified in the early visioning for the Wild Spaces Public Places initiative, there will not be sufficient funding available in the program to completely renovate the facility. The City should, in partnership with the School Board, fully fund the renovation using a combination of Wild Spaces, school system and surtax funds. Estimate \$5m



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 3.

Agenda Item Name:

Update on Fairgrounds Redevelopment

Presenter:

Michele Lieberman, County Manager

Description:

An update on the timeline and economic benefit of a US Army Reserve Equipment Concentration Site at the old Fairgrounds site.

Recommended Action:

Hear presentation.

Prior Board Motions:

At the May 28, 2019 Regular Meeting the Board Authorized the Chair to sign the Temporary Right of Entry Agreement between Alachua County and The Department of the Army for due diligence related to the Army's potential use of the Fairgrounds Redevelopment Area, once the final terms have been negotiated by parties and approved by the County Manager and the County Attorney.

Fiscal Consideration:

The County would consider a donation of the property with a reverter clause to secure the long term economic benefit to the local community. Conservatively, the economic benefit estimated at \$126,000,000 over the next 30 years.

Background:

In 2018, the US Army Reserve contacted the County regarding availability of the old Fairgrounds site on 39th Avenue to house an Equipment Concentration Site (ECS) by 2021. ECS facilities support the public works-type and disaster preparedness roles of the US Army Reserve. Alachua County has acquired an alternative site in Newberry, Florida to host Fair and agricultural events.

Alachua County has attempted to market the property directly and indirectly through the adjacent airport authority for private sector redevelopment. To date, those efforts have met with no success. The commercial viability of the site is hindered by the surrounding institutional uses: homeless camp, jail, work release and other governmental institutions surround the Fairgrounds property.

An ECS represents not only a best redevelopment option because of its general compatibility with the surrounding land uses and specifically because of the significant economic opportunities for East Gainesville, right now. Over the next 30 years, the US Army Reserve will bring, at a minimum, a direct economic benefit of approximately \$126,000,000 and between 65 to 75 annual jobs to the

50

community.

ECS Direct Economic Impacts:

- \$36M construction project. The most competitive bidders will want to maximize their use of local sub-contractors and suppliers in order to have the best proposals.
- \$2.8M-\$3.0M annual payroll.

ECS Indirect Economic Impacts:

- Supply purchases (safety equipment, office supplies, and standard automotive parts)
- Transportation purchases: Parts deliveries, equipment pick-ups and deliveries.
- Employees will live in the community, go to our schools, pay taxes, and increase demand for goods and services.

Job Descriptions

The Army Reserve ECS will employ between 65 to 75 people. Many of them will be equipment mechanics, but there will also be some supply and administrative positions. These are civilian positions, and will be filled using the federal hiring process and subject to the applicable conditions of employment. They will be skilled positions that make around \$21-\$22 per hour, plus full federal benefits.

Facilities like this provide local and regional benefit, providing stable, well-paying vocational jobs with benefits; local contracting and material purchasing opportunities; as well as indirect and induced economic benefits to the surrounding community because of the local pass through of visiting personnel.

An ECS provides for the storage and maintenance of generators, trucks, and other public works-type and non-combat vehicles. Maintenance facilities are typically state of the art and offer opportunities for vocational and trade-school jobs.

Disaster Preparedness

An ECS makes Alachua County and Gainesville better prepared to respond in event of natural disasters. Equipment and personnel supplement the local and regional community's ability to bounce back after a storm as well as making East Gainesville a logistics hub for help in the State of Florida.

- Assistance with State and Local Emergencies
- Generators, trucks and other materials as needed at the request of local government
- Center of resilience operations to help our coastal neighbors and the Florida National Guard in hurricane response and other natural disasters

Ready-To-Go Partnership

The US Army Reserve is ready to develop the project in the near term with possible construction beginning as soon as January - February 2021. The site is strategically important to their mission and to the security of the United States.

The US Army Reserve has already proved itself to be a good neighbor and contributor to East Gainesville. The site now occupied by Phalanx Defense Systems off NE 8th Avenue was formerly an Army Reserve site in the late 1940s. That property reverted back to the City of Gainesville and was recently adapted to a better use as commercial defense manufacturer. Alachua County will follow the City's precedence and requests that the Fairgrounds site, upon termination of use by the US Army Reserve, revert back to County ownership for adaptive reuse.

Major Points

- Stable, long-term employer paying good benefits, retirement and salary. **Military and Federal jobs are a path to the middle class for many.**
- Vocational and job training opportunities with an Equipment Concentration Site (vehicle mechanics)
- Ready to invest now (2021), and land use is good fit for the area's surrounding institutions.
- Economic Benefits over 30 years \$126M estimated direct payroll and construction impacts
- \$36M for local and regional site improvements and construction
- Ongoing direct, indirect and induced benefits related to site operations including purchases of fuel, machine parts and other fleet maintenance purchases.
- Direct employment is estimated at 65-75 jobs paying on average \$60k/year with Federal Benefits. Recruitment will be local via USAJOBS portal and applications will be similar to applying for US Postal Service. Applicants do NOT have to enlist in the US Army Reserves to get a job. However, if they do, the employee will accrue additional benefits on top of their other Federal benefits.
- In addition to the 65-75 positions, contract labor will also be utilized on site.
- Employees will live in the community, go to our schools, pay taxes, and increase demand for goods and services.
- Defense spending in Florida is a major source of employment, sales revenue and tax revenue for local government:
- In 2011, \$31.3B in wages; \$73.4B of FL's gross state product; total employment of 758,000 direct and indirect jobs; State and local tax revenue \$5.4B
- Procurement: Federal military procurement of goods and services generate 200,000 jobs across the state (engineering and manufacturing in particular)
- For North Central Florida the military supports approximately 18,000 jobs; \$1.5B in Total Sales; and \$1.4B in Gross Regional Product (Total Sales represents the total value of all goods and services sold as a result of military activities. This includes direct spending, wages, transfer payments plus spending associated with multiplier effects as initial receipts are re-spent. It incorporates the value of goods and services produced and sold in the region, imports into the region, and exports from the region. Gross Regional Product is the sum of consumption, investment, government revenues, and ex-ports less imports. It represents the total dollar value added of all goods and services produced as a result of defense spending.)



Update on Fairgrounds Redevelopment

Discussions to Date



USAR ECS 125 Nov 2018 Community Food Drive

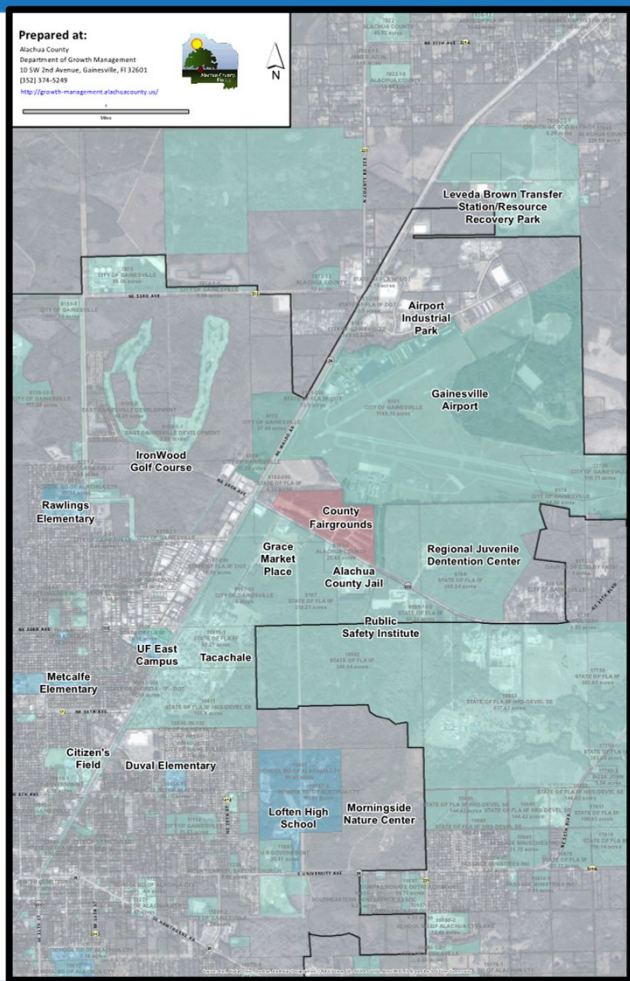
- Nov 2018 USAR meeting with City and County and Community stakeholders at Thomas Center
- Dec 2018 Due Diligence Work
- May 2019 Right of Entry Agreement
- Nov 2019 USAR Meeting with City
- Dec 2019 USAR Begin Community-wide Conversation

US Army 81st Readiness Division

- Direct Economic Benefit of \$126,000,000 over the next 30 years.
- Military and Federal jobs are a path to the middle class for many. This base will generate 65-75 jobs paying on average over \$60k/year with excellent Federal benefits including retirement pension
- Vocational and job training opportunities, such as vehicle mechanics, will be available
- Recruitment will be local via the USAJOBS portal. The process will be similar to applying for the US Postal Service



NE 39th Ave Institutional Uses



NE 39th Ave Institutional Uses

Fairgrounds Redevelopment Area

102 Acres Located in NE Gainesville, FL. Off of Florida State Road 24/Waldo Road and NE 39th Ave. Adjacent to Gainesville Regional Airport and three miles from Downtown Gainesville.

Four miles from the Florida Army National Guard Armory. 32 miles from Camp Blanding Joint Training Center Starke, FL.

Institutional and industrial uses are immediately adjacent to this site.



Example Equipment Concentration Sites



Example Equipment Concentration Sites



Job Opportunities



- 65-75 Jobs
- \$2.8M - \$3.0M annual payroll
- Average salary \$60,000/Year with Federal benefits
- Demand for additional contract services and materials from area businesses

Local Economic Benefit



- Minimum 30 year \$126M direct economic impact
- \$36 Million site improvements
- Supply purchases (safety equipment, office supplies, and standard automotive parts)
- Transportation purchases: Parts deliveries, equipment pick-ups and deliveries.
- Employees will live in the community, go to our schools, pay taxes, and increase demand for goods and services.

Disaster Preparedness



- Assistance with State and Local Emergencies
- Generators, trucks and other materials as needed at the request of local government
- Center of resilience operations to help our coastal neighbors and the Florida National Guard in hurricane response and other natural disasters

Next Steps



USAR ECS 125 Dec 2018 Community Toy Drive

- Jan – Spring 2020: Continue Community Conversations and due diligence work
- Summer 2020: Consider transfer of property agreement
- Jan – Mar 2021: Redevelopment starts

Engagement Survey

1. In regard to this item being submitted to the agenda, has County staff engaged with the stakeholders in a way that allowed input/ feedback to be shared?

X Yes, many citizens engaged on the topic both at the Thomas Center meeting with the US Army Reserve in November 2018 and at the 4A's East Gainesville Economic Development discussion on November 18, 2019. Community stakeholders, City and County officials were in attendance at both meetings. The County is making a commitment to continue and extend the community conversation.

2. Please provide the following information for each method of engagement used by County staff. (Please write N/A for any items that are not applicable)

Engagement Activity	Quantity	Date	Location	Was community input recorded?
Hosted by County	1	Nov 2018	Thomas Center	No
Hosted with stakeholders	1	Nov 18, 2019	Health Dept	Yes

Surveys

Interviews

Focus Groups

Other:

2. Please indicate what communication/ outreach was used to inform the public about your engagement activities. (Select all that apply)

X Email

- ☐ Letter from Mayor/ Commission
- ☐ Mailers
- ☐ Phone calls
- ☐ Print media (flyers, posters)

X Social Media

X Website

Other:

3. How has stakeholder input/ feedback been incorporated into the recommendations being presented to the County Commission? East Gainesville concerns about a lack of economic opportunity are of primary importance to this opportunity.



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 4.

Agenda Item Name:

Overview of Tourist Development Tax

Presenter:

Dave Forziano, Stephanie Loven, Jessica Hurov

Description:

Brief overview of Tourist Development Tax for Alachua County, how it is used, and restrictions on use

Recommended Action:

Review information and request any clarification

Prior Board Motions:

N/A

Fiscal Consideration:

The Tourist Development Tax will generate approximately \$5.3 Million for Fiscal Year 2020

Background:

The governance on levying Tourist Development Taxes and restrictions on the use of these taxes is Florida Statute 125.0104, and Alachua County Code Chapter 38. Infrastructure limitations are provided in Florida Statute 125.0104 (5). The Statute and Code are included for your review.

In summary, TDT fund must be used to bring “tourists” to an event or venue in Alachua County. “Tourist” is defined as “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” (emphasis added). The second part of the definition (the part after the word “or”) is colloquially known as “heads in beds.” The first part emphasizes that the persons served are from outside of the county and are, therefore, not local residents.

The Board of County Commissioners may use TDT funds for expenditures which are both on an exclusive list in the statutes and which promote tourism.

The exclusive list of legally authorized uses of TDT are found in section 125.0104(5), Florida Statutes. Per the statutes, TDT may be used to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote, within the boundaries of the county:

- publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums;

- publicly owned but not-for-profit operated auditoriums, if open to the public; or
- publicly owned and operated (or owned and operated by a not-for-profit) aquariums or museums.

Additionally, TDT may be used to promote (or advertise, in some cases) zoological parks and tourism generally and to pay for projects like beach renourishment; and to fund convention bureaus, tourist bureaus, tourist information centers and news bureaus. Counties meeting a list of requirements (which Alachua County does not meet) may also use TDT to fund certain public facilities which are needed to increase tourist-related business activities.

In addition to being on the list of authorized uses, the Board of County Commissioners must find that the use is related to tourism and primarily promotes such a purpose.

Included with this agenda item are the applicable pages from the 2019 Local Government Financial Information Handbook to provide summarized details of each percent levied.

Additionally, summary budget records of how Alachua County BoCC budgets the use of these funds.

2019 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions														
County	Tourist Development Taxes s. 125.0104(3), F.S.					Tourist Impact Tax s. 125.0108, F.S. (1%)	Convention Development Taxes s. 212.0305(4), F.S.			Local Option Food and Beverage Taxes s. 212.0306, F.S.				
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Tax (up to 1%)		Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Alachua *	2	1	1		1					5	5	0		
Baker *	2	1								5	3	2		
Bay *	2	1	1		1					5	5	0		
Bradford	2	1	1							5	4	1		
Brevard *	2	1	1		1					5	5	0		
Broward *	2	1	1	1	1					6	6	0		
Calhoun										4	0	4		
Charlotte *	2	1	1		1					5	5	0		
Citrus	2	1	1		1					5	5	0		
Clay *	2	1	1		1					5	5	0		
Collier *	2	1	1		1					5	5	0		
Columbia	2	1	1		1					5	5	0		
DeSoto	2	1								5	3	2		
Dixie	2	1								5	3	2		
Duval *	2		1		1		2			6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler *	2	1	1		1					5	5	0		
Franklin	2									5	2	3		
Gadsden	2									5	2	3		
Gilchrist	2									5	2	3		
Glades	2									5	2	3		
Gulf *	2	1	1		1					5	5	0		
Hamilton	2	1								5	3	2		
Hardee	2									4	2	2		
Hendry	2	1								5	3	2		
Hernando *	2	1	1		1					5	5	0		
Highlands	2	1	1							5	4	1		
Hillsborough *	2	1	1	1	1					6	6	0		
Holmes	2	1								5	3	2		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson	2	1								5	3	2		
Lafayette										4	0	4		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1		1					6	5	1		
Leon *	2	1	1		1					5	5	0		
Levy	2									5	2	3		
Liberty										4	0	4		
Madison	2	1								5	3	2		
Manatee *	2	1	1		1					5	5	0		
Marion *	2	1	1							5	4	1		
Martin *	2	1	1		1					5	5	0		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1		1		1				7	5	2		
Nassau *	2	1	1		1					5	5	0		
Okaloosa	2	1	1		1					5	5	0		
Okeechobee	2	1								5	3	2		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1	1					6	6	0		
Pasco *	2	1	1							5	4	1		

2019 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions															Local Option Food and Beverage Taxes s. 212.0306, F.S.		
Tourist Development Taxes s. 125.0104(3), F.S.							Convention Development Taxes s. 212.0305(4), F.S.							Food and Beverages in Hotels and Motels (2%)		Food and Beverages in Other Establishments (1%)	
					Tourist Impact Tax s. 125.0108, F.S. (1%)	Special District, Consolidated County Convention Tax (2%)			Charter County Convention Tax (3%)	Special, & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate				
County	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)		Additional Professional Sports Franchise Facility Tax (up to 1%)											
Pinellas *	2	1	1	1	1							6	6	0			
Polk *	2	1	1	1	1							5	5	0			
Putnam *	2	1	1		1							5	4	1			
St. Johns *	2	1	1									5	4	1			
St. Lucie *	2	1	1		1							5	5	0			
Santa Rosa *	2	1	1		1							5	5	0			
Sarasota *	2	1	1		1							5	5	0			
Seminole *	2	1	1		1							5	5	0			
Sumter	2											5	2	3			
Suwannee *	2	1										5	3	2			
Taylor *	2	1	1		1							5	5	0			
Union												4	0	4			
Volusia *	2		1							3		6	6	0			
Wakulla	2	1	1									5	4	1			
Walton *	2	1	1									6	4	2			
Washington	2	1										5	3	2			
# Eligible to Levy:	67	59	67	9	65	1	1	1	1				67		1	1	
# Levying:	63	53	44	7	30	1	1	1	1				63		1	1	

Notes:

- County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.
- Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s. 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax, pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax [i.e., s. 125.0104(3)(l), F.S.] is eligible to levy the Additional Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- Pursuant to s. 125.0104(3)(m), F.S., 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% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tax 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 of the tax levy. Broward, Hillsborough, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department's Office of Tax Research, Lee and Walton counties appear to have had sufficient sales in calendar year 2018 to be eligible to levy the tax in 2019. Lee and Walton counties have not requested certification by the Department.
- New levies in 2019: Hillsborough County began levying the High Tourism Impact Tax, effective August 1, 2019.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: October 1, 2019) available at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-17-23>.

1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

Summary:

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax.¹ Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2019-20 state fiscal year, 63 of the eligible 67 counties currently levying this tax will realize an estimated \$390 million in revenue. The four counties not currently levying this tax at the maximum rate will allow an estimated \$29,329 to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy the tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.²

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 and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-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.
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 Florida, nationally, and internationally. However, if the 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. This 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

1. Section 125.0104(6), F.S.

2. Section 125.0104(5), F.S.

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, F.S., 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 tourist development tax revenues may be used for beach park facilities.

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 s. 125.0104(4)(e), F.S. 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 all of 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.
 - 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.

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

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that 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 authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

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. 125.0108, F.S., 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. 401.107(3), F.S., 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, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. 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 county's governing board provides.

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Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

Summary:

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2019-20 state fiscal year, 53 of the eligible 59 counties currently levying this tax will realize an estimated \$169 million in revenue. The six counties not currently levying this tax will allow an estimated \$1.4 million to go unrealized.

Counties Eligible to Levy:

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.¹

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 and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
 - c. aquariums or museums that are publicly owned and operated or owned and operated by non-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.
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 Florida, nationally, and internationally. However, if the 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.

1. Section 125.0104(5), F.S.

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. This 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, F.S., 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 tourist development tax revenues may be used for beach park facilities.
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 s. 125.0104(4)(e), F.S. 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 all of 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.
 - 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.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.²

2. Section 125.0104(3)(d), F.S.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that 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 authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1st of each year.

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. 125.0108, F.S., 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. 401.107(3), F.S., 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, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. 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 county's governing board provides.

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Professional Sports Franchise Facility Tax

Section 125.0104(3)(l), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2019-20 state fiscal year, 44 of the eligible 67 counties currently levying this tax will realize an estimated \$183 million in revenue. The 23 counties not currently levying this tax at the maximum rate will allow an estimated \$13 million to go unrealized.

Counties Eligible to Levy:

All counties are eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(l), F.S., is prohibited.¹

1. To 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. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To 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 #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. To promote and advertise tourism in Florida, nationally and internationally. However, if the 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.

1. Section 125.0104(5)(d), F.S.

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Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

Summary:

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2019-20 state fiscal year, 30 of the eligible 65 counties currently levying this tax will realize an estimated \$147 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$28 million to go unrealized.

Counties Eligible to Levy:

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax.

Authorized Uses of Proceeds:

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.¹

1. To pay the debt service on bonds issued to finance 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. In addition, the proceeds are used 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, F.S.
2. To pay the debt service on bonds issued to finance 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. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
3. To promote and advertise tourism in Florida, nationally and internationally. However, if the 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.

1. Section 125.0104(5)(d), F.S.

A county imposing this tax 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 purposes listed in #1 and #2 above.

The 2019 Florida Statutes

[Title XI](#)
COUNTY ORGANIZATION AND INTERGOVERNMENTAL
RELATIONS

[Chapter 125](#)
COUNTY
GOVERNMENT

[View Entire
Chapter](#)

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. 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:

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. 288.1162.
 - 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 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;

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. 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. 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)(l) 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. 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 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. 255.047.
- 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. 812.081, held by a county tourism promotion agency is exempt from s. 119.07(1) 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. 119.15 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. 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 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. [212.11](#) 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.

CHAPTER 38. - TOURIST DEVELOPMENT TAX^[12]

Sec. 38.01. - Tax levied; collection; administration.

- (a) There is hereby levied, imposed, and set a tourist development tax throughout Alachua County at a rate of two percent of each whole and major fraction of each dollar of the total rental charged 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, tourist camp, trailer camp or condominium for a term of six months or less. 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.
- (b) In addition to the two percent tax imposed under subsection (a) above, there is hereby levied, imposed and set an additional one percent of each whole and major fraction of each dollar of the total rental charged 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, tourist camp, trailer camp, or condominium for a term of six months or less. 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. The effective date of the levy and imposition of the additional one percent tax under this subsection shall be the first day of the second month following adoption of Ordinance No. 92-43 by the board of county commissioners.
- (c) In addition to the three percent tax imposed under subsections (a) and (b) above, there is hereby levied, imposed and set an additional one percent of each whole and major fraction of each dollar of the total rental charged 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, tourist camp, trailer camp, or condominium for a term of six months or less. 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. The effective date of the levy and imposition of the additional one percent tax under this subsection shall be May 1, 2010.
- (d)

In addition to the four percent tax imposed under subsections (a), (b), and (c) above, there is hereby levied, imposed and set an additional one percent of each whole and major fraction of each dollar of the total rental charged 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, tourist camp, trailer camp, or condominium for a term of six months or less. 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. The effective date of the levy and imposition of the additional one percent tax under this subsection shall be May 1, 2010.

- (e) The tourist development tax shall be in addition to any other tax imposed pursuant to F.S. ch. 212, and in addition to all other taxes, fees, and the consideration for the rental or lease. Initial collection of the tax shall continue to be made in the same manner as the tax imposed under Chapter 212, Florida Statutes.
- (f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental (hereinafter referred to as the "dealer"), 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 Alachua County Tax Collector shall be responsible for the collection of the tax from the dealer and for the administration of the tax. The Alachua County Tax Collector shall keep appropriate records of said remittances.
- (h) The dealer for any period subsequent to July 1, 2001, shall receive, account for, and remit the tax to the Alachua County Tax Collector at the time and in the manner provided for persons who collect and remit taxes under F.S. § 212.03. The same duties and privileges imposed by F.S. Ch. 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 Florida Department of Revenue in the administration of such chapter shall apply to and be binding upon all persons who are subject to the provisions of this chapter; provided, however, the Alachua County Tax Collector may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.00.
- (i)

Alachua County Tax Collector shall keep records showing the amount of taxes collected. These records shall be open to the public during the regular office hours of the Alachua County Tax Collector.

- (j) Tax revenues collected hereunder may be used only in accordance with the provisions of F.S. § 125.0104. Taxes collected by the Alachua County Tax Collector, less costs of administration identified in (j) of this section shall be remitted to the Alachua County Clerk of the Circuit Court on a monthly basis for deposit into the "Alachua County Tourist Development Trust Fund."
- (k) The Alachua County Tax Collector shall be bound by all rules promulgated by the Department of Revenue pursuant to F.S. § 125.0104(3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by F.S. § 212.03.
- (l) A total not exceeding three percent of the total tourist development tax collected may be retained by the Alachua County Tax Collector for costs of administration.
- (m) The taxes imposed by this section shall become county funds at the moment of collection and shall for each month be due to the Alachua County Tax Collector on the first day and is delinquent on the twenty-first day of the month following, unless otherwise provided for by subsection (f).
- (n) The Alachua County Tax Collector assumes all responsibility for auditing the records and accounts of dealers and assessing, collecting and enforcing payment of current and delinquent tourist development taxes. The Alachua County Board of County Commissioners adopts any and all powers and authority granted to the State of Florida in Section 125.0104 and F.S. Ch. 212, and as further incorporated therein to determine the amount of the tax, penalties, and interest by, but not limited to, distress warrants, writ of garnishments, and criminal penalties as provided in F.S. Ch. 212.
- (o) As specifically provided by F.S. § 212.12, when any person, firm, or corporation required hereunder to make any return or to pay any tax or fee imposed by this section, fails to timely file such return or fails to pay the tax or fee due within the time required hereunder, in addition to all other penalties provided herein and by the laws of this state in respect to such taxes or fees, a specific penalty shall be added to the tax or fee in the amount of ten percent of any unpaid tax or fee, if the failure is for not more than 30 days, with an additional ten percent of any unpaid tax or fee for each additional thirty days, or fraction thereof, during the time which the failure continues, not to exceed a total penalty of 50 percent, in the aggregate,

of any unpaid tax or fee. In no event may the penalty be less than \$10.00 for failure to timely file a tax return required by section 212.11(1)(b) or \$5.00 for failure to timely file a tax return authorized by 212.11(1)(c) or (d), Florida Statutes.

- (p) Interest earned on the tax collections received by the Alachua County Tax Collector shall be remitted to the Clerk of the Circuit Court on a quarterly basis to be placed in the "Alachua County Tourist Development Trust Fund."
- (q) The Alachua County Tax Collector or its designated agent shall perform the audit functions associated with this tax, including, without limitation, the following:
 - (1) For the purpose of enforcing this section, the Alachua County Tax Collector is hereby specifically authorized and empowered to examine at all reasonable hours the books, records, and other documents of all persons taxable hereunder, or other persons charged with the duty to report or pay a tax under this section, in order to determine whether they are collecting the tax or otherwise complying with this section. In the event said person refuses to permit such examination of its books, records, or other documents by the Alachua County Tax Collector as aforesaid, such person is guilty of violating the provisions of this part and shall be subject to the penalties provided for in F.S. § 125.69. The county shall have the right to proceed in circuit court to seek a mandatory injunction or other appropriate remedy to enforce its rights against the offender, as granted by this section, to require an examination of the books and records of such dealer.
 - (2) Each person taxable hereunder, shall secure, maintain, and keep for a period of three years a complete record of rooms or other lodging, leased or rented by said persons, together with gross receipts from such sales, and other pertinent records and papers as may be required by the Alachua County Tax Collector for the reasonable administration of this part; and all such records which are located or maintained in this state shall be open for inspection by the Alachua County Tax Collector at all reasonable hours at such person's place of business located in Alachua County. Any person who maintains such books and records at a point outside this county must make such books and records available for inspections by the Alachua County Tax Collector in Alachua County. Any person subject to the provisions of this part who violates these provisions is guilty of violating the provisions of this part and shall be subject to the penalties provided for in F.S. § 125.69.

- (3) The Alachua County Tax Collector shall send written notification, at least 30 days prior to the date an auditor is scheduled to begin an audit, informing the taxpayer of the audit. The Alachua County Tax Collector is not required to give 30 days prior notification of a forthcoming audit in any instance in which the taxpayer requests an emergency audit:
- a. Such written notification shall contain:
 1. The approximate date on which the auditor is scheduled to begin the audit;
 2. A reminder that all records, receipts, invoices, and related documentation of the taxpayer must be made available to the auditor;
 3. Any other request or suggestions the Alachua County Tax Collector may deem necessary.
 - b. Only records, receipts, invoices, and related documentation which are available to the auditor when such audit begins shall be deemed acceptable for the purposes of conducting such audit.
- (r) Any dealer who fails or refuses to charge and collect the tax from the person paying any rental or lease, either by himself or through his 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 F.S. §§ 775.082 and 775.083.
- (s) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax, that he will relieve the person paying the rental of the payment of all or 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 F.S. § 775.082 or 775.083.
- (t) The tax authorized 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 F.S. §§ 713.67, 713.68, and 713.69.
- (u)

As compensation for the keeping of prescribed records and the proper accounting and remitting of taxes, a dealer shall be allowed a dealer's credit in accordance with the provision of F.S. § 212.12(1).

(Ord. No. 87-6, § 1, 3-31-87; Ord. No. 92-43, § 1, 12-8-92; Ord. No. 01-08, § 1, 5-8-01; Ord. No. 10-06, § 1, 3-2-10; Ord. No. 10-07, § 1, 3-2-10)

Sec. 38.02. - Tourist development plan.

- (a) The tax revenues received pursuant to subsection (a) of section 38.01 shall be used to fund the Alachua County Tourist Development Plan, which is hereby adopted as follows:

Tourist Development Plan

In accordance with F.S. § 125.0104(4)(c), the tourist development plan shall set forth the anticipated net tourist development tax revenue to be derived by Alachua County for the 24 months following the levy of the tax. At the time of the adoption of Ordinance 87-6 (March 31, 1987), the anticipated annual revenue for a two percent tourist development tax for all of Alachua County over the 24-month period following the levy of the tax was \$425,000.00, less costs of administration as retained by the State of Florida Department of Revenue.

Beginning with fiscal year 2000-2001, the board of county commissioners shall determine each year during the budget process the allocation of revenues pursuant to the tourist development plan set forth below.

The tax revenues received pursuant to subsection (a) of section 38.01 shall be used for the purposes set forth in subsection 125.0104(5), Florida Statutes.

The board of county commissioners may reallocate the actual unobligated fund balance as of September 30, 2000 to uses authorized by the amended tourist development plan.

- (b) The above and foregoing tourist development plan may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the board of county commissioners.
- (c) The tax revenues received pursuant to subsection (b) of section 38.01 shall be used

for the purposes set forth in F.S. § 125.0104(5).

- (d) The tax revenues received pursuant to subsection (c) of section 38.01 shall be used for the purposes set forth in subsection 125.0104(3)(1), Florida Statutes.
- (e) The tax revenues received pursuant to subsection (d) of section 38.01 shall be used for the purposes set forth in subsection 125.0104(3)(n), Florida Statutes.

(Ord. No. 87-6, § 2, 3-31-87; Ord. No. 92-43, § 2, 12-8-92; Ord. No. 00-18, § 1, 9-26-00; Ord. No. 2010-10, § 1, 5-11-10)

Sec. 38.03. - Pledge of revenues.

All or any portion of the revenues raised by the tax hereby levied may be pledged by the board of county commissioners to secure and liquidate revenue bonds issued by the county for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation, or promotion of one or more publicly owned and operated convention centers, sports arenas, sports stadiums, coliseums, or auditoriums within the boundaries of Alachua County, which projects are set forth within this chapter or may be hereinafter adopted by appropriate amendment to this chapter, as one of the uses to be made of the tourist development tax hereby levied.

(Ord. No. 87-6, § 3, 3-31-87)

Sec. 38.04. - Tourist development council.

- (a) *Establishment.* There is hereby established, pursuant to the provisions of F.S. § 125.0104, an advisory council to be known as the Alachua County Tourist Development Council.
- (b) *Composition.* The council shall be composed of nine members plus one alternate member. One member of the council shall be the chairman of the Board of County Commissioners of Alachua County, Florida, or any other member of the board of county commissioners as designated by the chairman of the board of county commissioners. The alternate member shall be appointed by the board of county commissioners and shall represent either classification (2) or (3) described below. The remaining eight members of the council shall be appointed by the board of county commissioners and shall have the following representative classifications:
 - (1) Two members who are elected municipal officials.
 - (2)

Three members who are owners or operators of motels, hotels, or other tourist accommodations in Alachua County and subject to the tourist development tax.

- (3) Three members who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, or other tourist accommodations in Alachua County and subject to the tax.
- (c) *Terms.* All members of the council shall be electors of Alachua County. The members of the council shall serve staggered terms of four years. Those members of the council appointed by the board of county commissioners in its resolution dated November 25, 1986, establishing the initial council shall continue to serve in said capacity for the terms set forth therein. Members of the council may be reappointed, provided they continue to serve in the capacities for the terms set forth therein. Members of the council may be reappointed, provided they continue to meet the qualifications of membership, and may be removed by the board of county commissioners for cause. A vacancy on the council not occurring by expiration of term shall be filled by the board of county commissioners by appointment for the unexpired term. The attendance policy for the council shall be in accordance with the attendance policy for boards and committees as set forth in the Alachua County Commission's Rules of Procedure. The alternate member shall serve in the place of an absent member, and shall have all rights and responsibilities of the absent member, including the right to vote. The attendance policy shall apply to the alternate member
- (d) *Powers and duties.*
 - (1) The council shall elect a chairman from among its members.
 - (2) The council hereby established shall, from time to time, make recommendations to the board of county commissioners for the effective operation of the special projects or uses of the tourist development tax revenues and perform such other duties as may be prescribed by ordinance or resolution of the board of county commissioners. Prior to making recommendations to the board of county commissioners as indicated above, the council shall review each proposal for expenditure of funds and determine that such expenditures comply with the tourist development plan of section 38.02 of this chapter.

- (3) The council shall continuously review all expenditures of revenue from the tourism development trust fund and shall receive, at least quarterly, expenditure reports from the board of county commissioners, or its designee. Expenditures which the council believes to be unauthorized by the provisions of this chapter shall be reported to the board of county commissioners and the Florida Department of Revenue. The board of county commissioners, upon receiving notification of expenditures believed to be unauthorized by the council, shall review the council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this chapter and the provisions of F.S. § 125.0104.

(Ord. No. 87-6, § 4, 3-31-87; Ord. No. 92-43, § 3, 12-8-92; Ord. No. 01-15, § 1, 6-12-01; Ord. No. 04-13, § 4, 8-10-04)

Cross reference— Administration, tit. 2.

Sec. 38.05. - Violations—Failure to collect tax.

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the tax herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082, 775.083, or 775.084.

(Ord. No. 87-6, § 5, 3-31-87)

Sec. 38.06. - Same—Relief from or absorption of tax.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he 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 shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082, 775.083, or 775.084.

(Ord. No. 87-6, § 6, 3-31-87)

Sec. 38.07. - Tax to constitute lien.

The tax hereby levied 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 F.S. §§ 713.67, 713.68, and 713.69.

(Ord. No. 87-6, § 7, 3-31-87)

Sec. 38.08. - Repeal of chapter.

Upon petition of 15 percent or more of the electors of Alachua County, the board of county commissioners shall cause an election to be held for the repeal of this chapter and the tourist development tax levied, subject only to the outstanding revenue bonds for which the tax has been pledged.

(Ord. No. 87-6, § 8, 3-31-87)

Tourist Development Financial Summary
Fiscal Year 2020, as of Novemebr 22, 2019

	Fund 002 1st Percent	Fund 168 2nd Percent	Fund 005 Conference Grants 15% of 3rd Percent	Fund 006 Destination Enhancement Grants 85% of 3rd Percent	Fund 150 Visit Gainesville, Alachua County, FL Operations	Fund 004 Gainesville Sports Commission Transfer from Fund 150	Total FY20 Amended Budget
Revenues:							
TDT Collections	1,092,225.00	1,092,225.00	163,834.00	928,391.00	2,184,450.00	-	5,461,125.00
Interfund Transfers In	-	-	-	-	-	680,821.00	680,821.00
Interest	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	\$ 1,092,225.00	\$ 1,092,225.00	\$ 163,834.00	\$ 928,391.00	\$ 2,184,450.00	\$ 680,821.00	\$ 6,141,946.00
							-
Expenditures:							-
Personal Services					515,343.00		515,343.00
Operating Expenditures					1,022,909.00		1,022,909.00
Capital					35,000.00		35,000.00
Interfund Transfers Out	1,121,024.00	1,019,145.00			680,821.00		2,820,990.00
Grants and Aid			261,113.00	1,112,867.00	24,616.00	835,402.00	2,233,998.00
Total Expenditures	\$ 1,121,024.00	\$ 1,019,145.00	\$ 261,113.00	\$ 1,112,867.00	\$ 2,278,689.00	\$ 835,402.00	\$ 6,628,240.00
							-
Reserves	-	84,831.00	580,882.00	467,447.00	2,600,508.00	-	3,733,668.00
Beginning Fund Balance 10/1/2019	28,799.00	11,751.00	678,161.00	651,923.00	2,694,747.00	154,581.00	4,219,962.00
Ending Fund Balance	-	-	-	-	-	-	-
							-
Notes:	Pledged for Construction and renovation of new Ag & Equestrian Center	Pledged for Construction and renovation of new Ag & Equestrian Center	Funding for Conference Grants primarily	Funding for Destination Enhancement Grants primarily	Operating budget for Tourism Office, formally the Visitors & Convention Bureau	Dedicated for Gainesville Sports Commission, both Bid Pool and Operating	

Account	Account Description	2020 Amended Budget
Fund 002 - Tourist Development - Vcb		
REVENUE		
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Taxes		
312.1011 General Uses And Taxes Tdt Collected Via Tax Coll	1,092,225.00	
Taxes Totals	\$1,092,225.00	
Other Sources		
389.9100 Non-operating Sources Beginning Fund Balance	28,799.00	
Other Sources Totals	\$28,799.00	
Division 4510 - Visitors & Convention Bureau Totals	\$1,121,024.00	
Department 45 - CM - Economic Environment Totals	\$1,121,024.00	
REVENUE TOTALS	\$1,121,024.00	
EXPENSE		
Department 00 - Non-Departmental		
Division 0000 - Non-Departmental		
Sub-Function 581 - Interfund Transfers Out		
Other Uses		
91.33 Operating Transfers Out Cap Proj Fund 342 Econ Dv	1,121,024.00	
Other Uses Totals	\$1,121,024.00	
Sub-Function 581 - Interfund Transfers Out Totals	\$1,121,024.00	
Division 0000 - Non-Departmental Totals	\$1,121,024.00	
Department 00 - Non-Departmental Totals	\$1,121,024.00	
EXPENSE TOTALS	\$1,121,024.00	
Fund 002 - Tourist Development - Vcb Totals		
REVENUE TOTALS	\$1,121,024.00	
EXPENSE TOTALS	\$1,121,024.00	
Fund 002 - Tourist Development - Vcb Totals	\$0.00	
Fund 004 - Tourist Development - Sports Com		
REVENUE		
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Other Sources		
381.4022 Operating Transfer In Xfer Frm Tour Devel Fund 150	680,821.00	
389.9100 Non-operating Sources Beginning Fund Balance	154,581.00	
Other Sources Totals	\$835,402.00	
Division 4510 - Visitors & Convention Bureau Totals	\$835,402.00	
Department 45 - CM - Economic Environment Totals	\$835,402.00	

Account	Account Description	2020 Amended Budget
Fund 004 - Tourist Development - Sports Com		
	REVENUE TOTALS	\$835,402.00
	EXPENSE	
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Sub-Function 552 - Industry Development		
Grants and Aids		
82.18	Aid to Private Organizations Gville Sports Commission - Admin	625,402.00
82.22	Aid to Private Organizations Gville Sports Commission BidPool	210,000.00
	Grants and Aids Totals	\$835,402.00
	Sub-Function 552 - Industry Development Totals	\$835,402.00
	Division 4510 - Visitors & Convention Bureau Totals	\$835,402.00
	Department 45 - CM - Economic Environment Totals	\$835,402.00
	EXPENSE TOTALS	\$835,402.00
Fund 004 - Tourist Development - Sports Com Totals		
	REVENUE TOTALS	\$835,402.00
	EXPENSE TOTALS	\$835,402.00
Fund 004 - Tourist Development - Sports Com Totals		\$0.00
Fund 005 - Tourist Development - Grants		
	REVENUE	
Department 45 - CM - Economic Environment		
Division 4530 - Special Events		
Taxes		
312.1011	General Uses And Taxes Tdt Collected Via Tax Coll	163,834.00
	Taxes Totals	\$163,834.00
	Other Sources	
389.9100	Non-operating Sources Beginning Fund Balance	678,161.00
	Other Sources Totals	\$678,161.00
	Division 4530 - Special Events Totals	\$841,995.00
	Department 45 - CM - Economic Environment Totals	\$841,995.00
	REVENUE TOTALS	\$841,995.00
	EXPENSE	
Department 04 - Non-departmental		
Division 0440 - Reserves		
Sub-Function 590 - Other Non-Operating		
Other Uses		
99.20	Other Nonoperating - Other Uses Appropriated Reserves	580,882.00

Account	Account Description	2020 Amended Budget
Fund	005 - Tourist Development - Grants	
EXPENSE		
Department	04 - Non-departmental	
Division	0440 - Reserves	
Sub-Function	590 - Other Non-Operating	
<i>Other Uses</i>		
	<i>Other Uses Totals</i>	\$580,882.00
Sub-Function	590 - Other Non-Operating Totals	\$580,882.00
Division	0440 - Reserves Totals	\$580,882.00
Department	04 - Non-departmental Totals	\$580,882.00
Department	45 - CM - Economic Environment	
Division	4530 - Special Events	
Sub-Function	552 - Industry Development	
<i>Grants and Aids</i>		
82.24	Aid to Private Organizations Conference Grant Program	261,113.00
	<i>Grants and Aids Totals</i>	\$261,113.00
Sub-Function	552 - Industry Development Totals	\$261,113.00
Division	4530 - Special Events Totals	\$261,113.00
Department	45 - CM - Economic Environment Totals	\$261,113.00
	EXPENSE TOTALS	\$841,995.00
Fund	005 - Tourist Development - Grants Totals	
	REVENUE TOTALS	\$841,995.00
	EXPENSE TOTALS	\$841,995.00
Fund	005 - Tourist Development - Grants Totals	\$0.00
Fund	006 - Tourist Development - Dest Enhan	
REVENUE		
Department	45 - CM - Economic Environment	
Division	4540 - TPD Grant	
<i>Taxes</i>		
312.1011	General Uses And Taxes Tdt Collected Via Tax Coll	928,391.00
	<i>Taxes Totals</i>	\$928,391.00
<i>Other Sources</i>		
389.9100	Non-operating Sources Beginning Fund Balance	651,923.00
	<i>Other Sources Totals</i>	\$651,923.00
Division	4540 - TPD Grant Totals	\$1,580,314.00
Department	45 - CM - Economic Environment Totals	\$1,580,314.00
	REVENUE TOTALS	\$1,580,314.00

Account	Account Description	2020 Amended Budget
Fund 006 - Tourist Development - Dest Enhan		
EXPENSE		
Department 04 - Non-departmental		
Division 0440 - Reserves		
Sub-Function 590 - Other Non-Operating		
Other Uses		
99.20	Other Nonoperating - Other Uses Appropriated Reserves	467,447.00
	Other Uses Totals	\$467,447.00
	Sub-Function 590 - Other Non-Operating Totals	\$467,447.00
	Division 0440 - Reserves Totals	\$467,447.00
	Department 04 - Non-departmental Totals	\$467,447.00
Department 45 - CM - Economic Environment		
Division 4540 - TPD Grant		
Sub-Function 552 - Industry Development		
Grants and Aids		
82.61	Aid to Private Organizations TPD Grant	1,112,867.00
	Grants and Aids Totals	\$1,112,867.00
	Sub-Function 552 - Industry Development Totals	\$1,112,867.00
	Division 4540 - TPD Grant Totals	\$1,112,867.00
	Department 45 - CM - Economic Environment Totals	\$1,112,867.00
	EXPENSE TOTALS	\$1,580,314.00
Fund 006 - Tourist Development - Dest Enhan Totals		
	REVENUE TOTALS	\$1,580,314.00
	EXPENSE TOTALS	\$1,580,314.00
Fund 006 - Tourist Development - Dest Enhan Totals		\$0.00
Fund 150 - Tourist Develop -4th&6th Cent tx		
REVENUE		
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Taxes		
312.1011	General Uses And Taxes Tdt Collected Via Tax Coll	2,184,450.00
	Taxes Totals	\$2,184,450.00
Other Sources		
389.9100	Non-operating Sources Beginning Fund Balance	2,694,747.00
	Other Sources Totals	\$2,694,747.00
	Division 4510 - Visitors & Convention Bureau Totals	\$4,879,197.00
	Department 45 - CM - Economic Environment Totals	\$4,879,197.00
	REVENUE TOTALS	\$4,879,197.00

Account	Account Description	2020 Amended Budget
Fund 150 - Tourist Develop -4th&6th Cent tx		
EXPENSE		
Department 04 - Non-departmental		
Division 0440 - Reserves		
Sub-Function 590 - Other Non-Operating		
Other Uses		
99.20	Other Nonoperating - Other Uses Appropriated Reserves	2,600,508.00
	Other Uses Totals	\$2,600,508.00
Sub-Function 590 - Other Non-Operating	Totals	\$2,600,508.00
Division 0440 - Reserves	Totals	\$2,600,508.00
Department 04 - Non-departmental	Totals	\$2,600,508.00
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Sub-Function 552 - Industry Development		
Personal Services		
12.00	Regular Salaries Regular Salaries & Wages	371,288.00
15.10	Specialty Pay Cell Phone Allowance	325.00
21.00	Fica Fica Taxes	28,429.00
22.00	Retirement Retirement Contributions	30,669.00
23.10	Life And Health Insurance Health Insurance	82,306.00
23.15	Life And Health Insurance Dental Insurance	1,752.00
23.20	Life And Health Insurance Life Insurance	258.00
23.25	Life And Health Insurance 10,000 Life Insurance	76.00
24.10	Workers Compensation 17 Govmax Budget Import	240.00
	Personal Services Totals	\$515,343.00
Operating Expenditures		
31.00	Professional Services Professional Services	103,590.00
34.00	Other Services Other Contractual Services	15,000.00
40.00	Travel And Per Diem Travel And Per Diem	10,900.00
40.13	Travel And Per Diem Out Of State	24,000.00
41.00	Communication Services Communication Services	3,468.00
42.00	Freight And Postage Services Freight And Postage Services	9,500.00
44.00	Rentals And Leases Rentals & Leases	18,397.00
45.00	Insurance Insurance	2,672.00
46.10	Repairs and Maintenance Services Motor Vehicle	800.00

Account	Account Description	2020 Amended Budget
Fund 150 - Tourist Develop -4th&6th Cent tx		
EXPENSE		
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau		
Sub-Function 552 - Industry Development		
Operating Expenditures		
46.11	Repairs and Maintenance Services Acpw-shop	600.00
46.12	Repairs and Maintenance Services Commercial	600.00
47.00	Printing And Binding Printing And Binding	10,000.00
48.00	Promotional Activities Promotional Activities	709,077.00
49.00	Other Current Charges and Obligations Other Curr Chgs & Obligations	850.00
49.04	Other Current Charges and Obligations Legal Advertising	3,000.00
49.05	Other Current Charges and Obligations Indirect Costs	22,577.00
51.00	Office Supplies Office Supplies	5,000.00
52.00	Operating Supplies Operating Supplies	15,000.00
52.23	Operating Supplies Fuel	1,595.00
52.70	Operating Supplies Uniforms	2,600.00
54.00	Books Publications Subscriptions And Memberships Books Subscript And Memberships	20,000.00
54.40	Books Publications Subscriptions And Memberships Memberships	14,750.00
55.00	Training & Education Training & Education	28,933.00
	<i>Operating Expenditures Totals</i>	\$1,022,909.00
Capital Outlay		
64.00	Machinery & Equip > \$5000 Machinery And Equipment	35,000.00
	<i>Capital Outlay Totals</i>	\$35,000.00
Grants and Aids		
82.99	Aid to Private Organizations Aids To Private Org- other	24,616.00
	<i>Grants and Aids Totals</i>	\$24,616.00
	Sub-Function 552 - Industry Development Totals	\$1,597,868.00
	Sub-Function 581 - Interfund Transfers Out	
Other Uses		
91.18	Operating Transfers Out To Tourist Devel Fund 004	680,821.00
	<i>Other Uses Totals</i>	\$680,821.00
	Sub-Function 581 - Interfund Transfers Out Totals	\$680,821.00

Account	Account Description	2020 Amended Budget
Fund 150 - Tourist Develop -4th&6th Cent tx		
EXPENSE		
Department 45 - CM - Economic Environment		
Division 4510 - Visitors & Convention Bureau Totals		\$2,278,689.00
Department 45 - CM - Economic Environment Totals		\$2,278,689.00
EXPENSE TOTALS		\$4,879,197.00
Fund 150 - Tourist Develop -4th&6th Cent tx Totals		
REVENUE TOTALS		\$4,879,197.00
EXPENSE TOTALS		\$4,879,197.00
Fund 150 - Tourist Develop -4th&6th Cent tx Totals		\$0.00
Fund 168 - Tourist Development Tax Fund		
REVENUE		
Department 45 - CM - Economic Environment		
Division 4530 - Special Events		
Taxes		
312.1011 General Uses And Taxes Tdt Collected Via Tax Coll		1,092,225.00
Taxes Totals		\$1,092,225.00
Other Sources		
389.9100 Non-operating Sources Beginning Fund Balance		11,751.00
Other Sources Totals		\$11,751.00
Division 4530 - Special Events Totals		\$1,103,976.00
Department 45 - CM - Economic Environment Totals		\$1,103,976.00
REVENUE TOTALS		\$1,103,976.00
EXPENSE		
Department 04 - Non-departmental		
Division 0440 - Reserves		
Sub-Function 590 - Other Non-Operating		
Other Uses		
99.20 Other Nonoperating - Other Uses Appropriated Reserves		1,143.00
Other Uses Totals		\$1,143.00
Sub-Function 590 - Other Non-Operating Totals		\$1,143.00
Division 0440 - Reserves Totals		\$1,143.00
Department 04 - Non-departmental Totals		\$1,143.00
Department 45 - CM - Economic Environment		
Division 4530 - Special Events		
Sub-Function 552 - Industry Development		
Personal Services		
12.00 Regular Salaries Regular Salaries & Wages		66,069.00

Account	Account Description	2020 Amended Budget
Fund 168 - Tourist Development Tax Fund		
EXPENSE		
Department 45 - CM - Economic Environment		
Division 4530 - Special Events		
Sub-Function 552 - Industry Development		
Personal Services		
12.10	Regular Salaries Salary Adj for Budgeting Only	(83,688.00)
21.00	Fica Fica Taxes	5,055.00
22.00	Retirement Retirement Contributions	5,458.00
23.10	Life And Health Insurance Health Insurance	6,776.00
23.15	Life And Health Insurance Dental Insurance	274.00
23.20	Life And Health Insurance Life Insurance	44.00
23.25	Life And Health Insurance 10,000 Life Insurance	11.00
24.10	Workers Compensation 17 Govmax Budget Import	1.00
	Personal Services Totals	\$0.00
Sub-Function 552 - Industry Development Totals		\$0.00
Sub-Function 581 - Interfund Transfers Out		
Other Uses		
91.33	Operating Transfers Out Cap Proj Fund 342 Econ Dv	954,145.00
91.41	Operating Transfers Out To Equestrian Ctr Fund 130	65,000.00
	Other Uses Totals	\$1,019,145.00
Sub-Function 581 - Interfund Transfers Out Totals		\$1,019,145.00
Sub-Function 590 - Other Non-Operating		
Other Uses		
99.20	Other Nonoperating - Other Uses Appropriated Reserves	83,688.00
	Other Uses Totals	\$83,688.00
Sub-Function 590 - Other Non-Operating Totals		\$83,688.00
Division 4530 - Special Events Totals		\$1,102,833.00
Department 45 - CM - Economic Environment Totals		\$1,102,833.00
	EXPENSE TOTALS	\$1,103,976.00
Fund 168 - Tourist Development Tax Fund Totals		
	REVENUE TOTALS	\$1,103,976.00
	EXPENSE TOTALS	\$1,103,976.00
Fund 168 - Tourist Development Tax Fund Totals		\$0.00
	Net Grand Totals	
	REVENUE GRAND TOTALS	\$10,361,908.00

EXPENSE GRAND TOTALS	\$10,361,908.00
Net Grand Totals	\$0.00



ALACHUA COUNTY TOURIST DEVELOPMENT COUNCIL

Marihelen Wheeler, Chair

Megan Yaeger, Vice Chair

Gail Johnson, Nancy Lavin, Adam McGovern, Erin Porter

November 20, 2019

Alachua County Board of County Commissioners
12 SE 1st Street
Gainesville, FL 32601

Dear Commissioners:

The Alachua County Tourist Development Council (TDC) met on Wednesday, November 13, 2019. An update on the sports arena at Celebration Pointe was presented.

At the meeting, a motion was made by Tourist Development Council member Erin Porter to support the Alachua County Board of County Commissioners moving forward with exploring the sports arena at Celebration Pointe. It was seconded by TDC vice-chair Megan Yaeger. The motion carried 5-1, with Gail Johnson dissenting.

Celebration Pointe is the right location for the sports arena for many reasons, including its proximity to I-75, lodging, retail shops, and restaurants.

The economic implications of choosing the right location for the sports arena are profound. The 30-year estimate of \$1.2 billion in total (regional) economic output, \$392 million in wages, and nearly \$24 million in County sales tax and Tourist Development Tax, approximately 1,150 annual jobs and a \$76 million annual economic impact will have far reaching, long-term benefits to the residents and visitors.

The convenience and location close to I-75 will benefit from the 11 major markets with 15 million people that are a 5-hour drive from Alachua County, while leveraging the well-established Gainesville Sports Commission to attract multi-team youth and amateur sports.

The Alachua County Tourist Development Council supports the direction of the Board of County Commissioners in the development of the sports arena at Celebration Pointe.

Sincerely,

Marihelen Wheeler, Chair
Alachua County Tourist Development Council



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 5.

Agenda Item Name:

Joint Planning Agreements

Presenter:

Jeffrey Hays, AICP

Description:

A discussion of joint planning agreements.

Recommended Action:

Hear the Presentation

Prior Board Motions:

Fiscal Consideration:

NA

Background:

The Board of County Commissioners and City Commission had several discussions regarding joint planning. Staff will present information on joint planning agreements.



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 6.

Agenda Item Name:

Public Comment

Presenter:

Click or tap here to enter text.

Description:

Click or tap here to enter text.

Recommended Action:

Hear public comment.

Prior Board Motions:

Click or tap here to enter text.

Fiscal Consideration:

N/A

Background:

Click or tap here to enter text.



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 7.

Agenda Item Name:

City Commission Comments

Presenter:

Click or tap here to enter text.

Description:

Click or tap here to enter text.

Recommended Action:

Present comments.

Prior Board Motions:

Click or tap here to enter text.

Fiscal Consideration:

N/A

Background:

Click or tap here to enter text.



Agenda Item Summary

Agenda Date: 12/2/2019

Agenda Item No.: 8.

Agenda Item Name:

County Commission Comments

Presenter:

Click or tap here to enter text.

Description:

Click or tap here to enter text.

Recommended Action:

Present comments.

Prior Board Motions:

Click or tap here to enter text.

Fiscal Consideration:

N/A

Background:

Click or tap here to enter text.