



## Legislation Text

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**Agenda Item Name:**

Overview of Tourist Development Tax

**Presenter:**

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**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.