

**ORDINANCE NO. 2024-\_\_**

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA AMENDING THE TOURIST DEVELOPMENT TAX ORDINANCE; PROVIDING CERTAIN LEGISLATIVE FINDINGS; ADOPTING AN UPDATED TOURIST DEVELOPMENT PLAN; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Section 125.0104, Florida Statutes, known as the “Local Option Tourist Development Act,” the Board of County Commissioners (the “Board”) adopted Ordinance No. 04-04 (the “Tourist Development Tax Ordinance”) on October 25, 2004, which authorized a referendum for voter approval of the imposition of an initial two cents of tourist development tax per dollar exchanged on certain short term lodging rental transactions within Jefferson County; and

**WHEREAS**, following approval of the voters, the Board subsequently adopted Ordinance No. 06-07 formally levying the voter-approved two cents of tourist development tax per dollar on certain short term lodging rental transactions pursuant to Section 125.0104(3)(c), Florida Statutes, to begin collection February 1, 2007, and created the County’s initial Tourist Development Plan (the “Plan”); and

**WHEREAS**, the Board subsequently adopted Ordinance No. 2017-09072017-01 levying an additional penny of tourist development tax per dollar pursuant to Section 125.0104(3)(d), Florida Statutes; and

**WHEREAS**, the Board subsequently adopted Ordinance No. 2023-03 updating the Tourist Development Plan; and

**WHEREAS**, the Tourist Development Tax Ordinance, as subsequently amended, is codified in Chapter 32, Article III, of the Jefferson County Code of Ordinances; and

**WHEREAS**, the Board desires to amend the goals and objectives contained in the existing Plan; and

**WHEREAS**, the Council has submitted to the Board a recommended amendment to the Tourist Development Ordinance and the Plan contained therein; and

**WHEREAS**, in order to effectuate these changes, the Board hereby finds it necessary to amend the Tourist Development Tax Ordinance, as subsequently amended, and Chapter 32, Article III, of the Jefferson County Code of Ordinances.

**NOW THEREFORE**, be it ordained by the Board of County Commissioners of Jefferson County, Florida, as follows:

**SECTION 1. INCORPORATION OF RECITALS.** The above recitals are true and correct and are hereby incorporated by reference.

**SECTION 2.** The Board hereby amends Section 32-49 of the Jefferson County Code of Ordinances as follows:

**SECTION 32-49. Revenue to fund tourist development plan.** The tax revenue received pursuant to this article shall be used to fund the county tourist development plan, which is set forth as follows:

(a) Anticipated revenue. The anticipated net tourist development tax revenue to be derived by the county for the 24 months following the adoption of this tourist development plan is \$180,000.

(b) Proposed district. The geographical boundaries of Jefferson County comprise the tax district in which the tourist development tax is levied and imposed.

(c) Proposed uses in order of priority and expense allocations. The following list of proposed uses of tourist development tax proceeds and expense allocations are listed in order of priority.

(1) Eighty-five ~~Seventy~~ percent (~~85%~~~~70%~~) of the tourist development tax proceeds shall be allocated to promote, develop, and advertise Jefferson County tourism in this state and nationally and internationally. If the expenditure is 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.

(2) Five ~~Ten~~ percent (~~5%~~~~10%~~) of the tourist development tax proceeds shall be allocated the following purposes:

(i) to acquire, construct, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated coliseums or auditoriums within the County, 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 county, or aquariums or museums 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 County;

(ii) to promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

(iii) 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;

(iv) 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;

(v) 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.

(3) Ten percent (10%) of the tourist development tax proceeds shall be allocated to provide for the costs of administration of the tourist development tax revenues allocated under this plan, including local coordination and monitoring.

(4) To the extent that allocated proceeds are not required for any of the uses set forth in subsections (c)(1) through (3) above, the Board may direct that such proceeds be used for any other purposes authorized under Section 125.0104, Florida Statutes.

(d) The Board hereby finds that the following expenditures have as their main purpose the attraction of tourists to Jefferson County and promotion of tourism in Jefferson County:

(1) Development of a marketing plan for tourism in Jefferson County.

(2) Advertising expenditures for traditional and electronic media, including search engine optimization and social media encouraging Jefferson County tourism and encouraging visitors to patronize Jefferson County lodging accommodations.

(3) Grants to fund the operation and promotion of special events that entice tourists to visit and stay in Jefferson County.

(4) Promotion expenditures for any event that has the effect of promoting tourism in Jefferson County.

(5) Promotion expenditures permissible under section 125.0104(5)(a), Florida Statutes, for events and programming at the Monticello Opera House, which is a major tourist attraction in Jefferson County.

(6) Promotion expenditures and other expenditures permissible under Sections 125.0104(5)(a) and (b), Florida Statutes, for the North Florida Wildlife Center, which is a major tourist attraction in Jefferson County.

[~~Stricken~~ words indicate deletions. Underlined words indicate additions.]

**SECTION 3. SEVERABILITY.** Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court or competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

**SECTION 4. INCLUSION INTO THE JEFFERSON COUNTY CODE OF ORDINANCES.** The Tourist Development Tax Ordinances, Ordinance No. 04-04, Ordinance No. 06-07, Ordinance No. 2017-09072017-01, and Ordinance No. 2023-03 are codified at Chapter 32, Article III of the Jefferson County Code of Ordinances. It is the intent of the Board that the provisions of this Ordinance shall become and be made part of the Jefferson County Code of

Ordinances and that the sections of this Ordinance may be renumbered or re-lettered to accomplish that intent.

**SECTION 5. EFFECTIVE DATE.** A certified copy of this Ordinance shall be filed with the Department of State within 10 days after its enactment by the Board and shall take effect as provided by law.

**PASSED AND DULY ENACTED** by the Board of County Commissioners of Jefferson County, Florida in regular session, this \_\_\_\_ day of January, 2024, by a vote of \_\_\_\_\_ in favor and \_\_\_\_\_ opposed.

BOARD OF COUNTY COMMISSIONERS  
OF JEFFERSON COUNTY, FLORIDA

\_\_\_\_\_  
Chris Tuten, Chair

ATTEST:

\_\_\_\_\_  
Jason Welty  
Clerk of the Circuit Court

APPROVED AS TO FORM:

\_\_\_\_\_  
Heather Encinosa, Esq.  
County Attorney