Attached is
Additional Information
for

Agenda Item #31
Conduct First and Only Public Hearing to Adopt an Ordinance Authorizing the Levying and Imposition of an Additional One Percent (Fifth Cent) Tourist Development Tax

Board of County Commissioners Meeting
of March 19, 2009

This document distributed: March 19, 2009

BOARD OF COUNTY COMMISSIONERS

INTER-OFFICE MEMORANDUM

TO: Honorable Chairman and Members of the Board of County Commissioners

FROM: Herbert W.A. Thiele
County Attorney

DATE: March 19, 2009

SUBJECT: Tourist Development Tax
Use of Each Penny Tax

Attached for your information is a chart outlining the use and adopting ordinance of each tourist development tax percent imposed since 1988.

Attachment

HWAT:PTK:mal

Leon County Tourist Development Tax

Distribution & Use

	Percent Levy 2%		3%	4%	Proposed 5%
Penny	1st	2nd	3rd	4th	5th
Adopted	1/14/1988		11/23/1993	10/12/2004	TBD
Imposed by	Ordinance 88-01; Adopting the Tourist Development Council Plan and creating the Tourist Development Council.		Ordinance 93-19; Amending Leon County Code of Laws (Section 11-46) by increasing the Tourist Development Tax from 2% to 3%.	Ordinance 04-35; Authorizing the levy & imposition of an additional 1% Tourist Development Tax. Authorized 4% collection, but *designated the 3rd penny to be separated into a separate account within the Tourist Tax Trust Fund. Florida Statutes allows more flexibility in uses with the 3rd penny than the 4th penny. The 3rd penny is designated for costs associated with the proposed Performing Arts Center* through an Inter-local Agreement between Leon County and the City of Tallahassee.	TBD
Authorized Uses per Ordinance	To provide funding for the TDC Plan including Research & Analysis, Advertising & Public relations activities, Direct Sales & Marketing, Convention Services, and Special Events coordination with local groups; and used in accordance with F.S. 125.0104.		To provide for the expenditure of a portion of the revenues collected for cultural promotional activities and events beginning January 1, 1995.	Revenues are to be utilized in accordance with section 125.0104(3)(l) F.S.	TBD
Ordinance Requirements	Required the TDC to develop a Marketing Plan for the use of TDT revenues.		Required TDC to develop a Plan[1] in conjunction with the cultural community.	The county shall establish a separate subaccount for receipt of revenues… and interest earnings for the third 1% collected pursuant to Ordinance 88-01, as amended.	TBD
Statutory Restrictions	s. 125.0104 (3)(c)(d)[2] ---> (5)(a) (a)(1) Acquire, construct, extend, enlarge, remodel, repair, improve, levying the tax maintain, operate, or promote one or more publicly owned and operated convention ctrs, sports stadiums, sports arenas coliseums, or auditoriums[3] or museums that are publicly owned and operated or owned and operated by not-for-profit organizations. . .may be used to promote zoo parks, (2) promote and advertise tourism in the State of FL, nationally & internationally, . . (3) fund convention bureaus, tourist bureaus, tourist info. centers. . .which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency, (4) Finance beach park facilities. . .including inland lakes and rivers. . ., (b) Acquire, construct, extend, enlarge, remodel. . .zoological parks, fishing piers or nature centers which are publicly owned. . ., (c) may be pledged to secure and liquidate revenue bonds issued by county for purposes set forth in (a)(1) and (4).			s. 125.0104 (3)(l) (1) Pay the debt service on bond issued to finance the contruction, reconstruction, or renovation on sports franchise facility. . .(2) Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. . .(3) pay the operation and maintenance costs of a convention center for a period of up to 10 years. . .(4) promote and advertise tourism in the State of Florida	s. 125.0104 (3)(n) (1) Pay for debt service on bonds issued to finance the construction, reconstruction, or reno.of a publicly owned or operated professional sports franchise facility or the acquisition. . .of a public owned and operated professional sports franchise facility. . ., (2) Promote and advertise tourism in the State of Florida nationally and internationally. . .

[1] - A Cultural Plan was developed and approved by the Cultural Plan Advisory Committee, June 2003.
[2] - The 3rd penny cannot be used for debt service on or refinancing of *existing* facilities specified in (5)(a)(1).
[3] - Auditoriums--->ie: Performing Arts Center.

Prepared 3/19/2009