



Baker County Tourist Development Council

**Baker County Administration Office
Conference Room
55 North Third Street, Macclenny, FL 32063**

March 26, 2019 at 2:00 P.M.

Agenda

I. Call Meeting to Order

II. New Business

1. Review the duties of the Tourist Development Council as described by Florida Statute and Baker County Ordinance.
2. Approve TDC Mission Statement
3. Review Ordinance 2000-28, the Baker County Tourist Development Plan that states the funds will go toward:
 - a. To construct a Baker County Civic Center 75%
 - b. To provide funding for cultural events and activities which promote tourism in Baker County 10%
 - c. Administrative expenses 10%
 - d. Contingency 5%
4. Discuss current Tourist Development Taxes at 3 percent. Statutes allow up to 5 percent (additional 2% possible to promote and advertise tourism in Florida, nationally and internationally).
5. Set next meeting date.
6. Election of Chairman and Vice-Chairman

III. Public Comment

IV. Adjourn

Secs. 38-54—38-79. - Reserved.

ARTICLE III. - TOURIST DEVELOPMENT TAX⁽³⁾

Footnotes:

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State Law reference— Tourist development tax, F.S. § 125.0104.

Sec. 38-80. - Short title.

This article shall be known, and may be cited as, "The Baker County Tourist Development Act."

(Ord. No. 00-25, § 1, 2-21-2000)

Sec. 38-81. - Tax levy.

- (a) *Tax rate and imposition.* There is hereby levied, imposed, and set, a tourist development tax throughout the county at a rate of three 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, mobile home park, recreational vehicle park, condominium, or timeshare resort 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 non-monetary consideration. The rate set forth above includes the additional one percent tourist development tax assessment authorized by F.S. § 125.0104(3)(d).
- (b) *Cumulative.* 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.
- (c) *Collection of tax.* 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.
- (d) *Remitting of tax.* The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the 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 state department of revenue shall apply to and be binding upon all persons who are subject to the provisions of this article, provided, however, the department of revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed \$25.00.
- (e) *Recordkeeping.* The 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 county tax collector as provided in F.S. § 213.072.
- (f) *Returns to county.* Collections received by the county tax collector from the tax, less costs of administration of this article, shall be used in accordance with the provisions of this article, and shall be placed in the county tourist development trust fund.
- (g) *Dealer's credit.* The county tax collector shall provide for a dealer's credit for the purpose of providing compensation to dealers for the keeping of prescribed records, filing timely tax returns and the

proper accounting and remitting of taxes by the dealer. Such dealer's credit shall be administered as set forth in F.S. § 212.12.

- (h) *Audit responsibility.* The county tax collector assumes all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes. By electing to assume such responsibility, the county 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. The county may use any power granted to the department of revenue to determine the amount of tax, penalties, and interest to be paid to each dealer and to enforce payment of such tax, penalties and interest.

(Ord. No. 00-25, § 2, 2-21-2000; Ord. No. 00-28, §§ 1—5, 4-17-2000; Ord. No. 2011-03, § 1, 4-18-2011)

Sec. 38-82. - Plan, amendments, and county administrative expenses.

- (a) *Tourist development plan.* The plan reflected and approved in the minutes of the February 18, 2000, meeting of the tourist development council and shown below is hereby adopted as the initial county tourist development plan.

BAKER COUNTY TOURIST DEVELOPMENT PLAN

The anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax is approximately \$100,000.00.

The following is a list, in order of priority, of the proposed uses of the funds anticipated to be available for the 24 months immediately following its initial levy and the approximate expense allocation for each specific project or special use:

Category	Expense Allocation
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- (1) To construct a Baker County Civic Center 75%
- (2) To provide funding for cultural events and activities which promote tourism in Baker County 10%
- (3) Administrative expenses 10%
- (4) Contingency 5%

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 county board of commissioners.

- (b) *Amendments to plan.* The above and foregoing tourist development plan may not be amended except by ordinance enacted by affirmative vote of a majority plus one additional member of the board of county commissioners.
- (c) *County administrative expenses.* There shall be an annual amount established for administrative expenses of the county tax collector in connection with the county's administrative duties under this article, which for each of the first two years, shall not exceed three percent of collections in accordance with F.S. § 125.0104(10)(b)5.

(Ord. No. 00-25, § 3, exh. A, 2-21-2000; Ord. No. 00-28, § 6, 4-17-2000)

Sec. 38-83. - Pledge of revenue.

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 stadium, coliseums, or auditoriums within the boundaries of the county, which projects are set forth within this article as one of the uses to be made of the tourist development tax hereby levied.

Sec. 38-84. - County tourist development council.

- (a) *Confirmed.* The establishment of the county tourist development council is hereby confirmed as previously organized by said resolution, and the council shall continue to be organized in the manner set forth hereinafter for the purpose of advising the board of county commissioners of the county, regarding the matters hereinafter specified.
- (b) *Membership, terms, meetings.*
- (1) The council shall consist of nine members who shall meet the qualifications set out in F.S. § 125.0104 and shall be appointed by a majority vote of the board sitting at a regular or special meeting.
 - (2) Membership shall be staggered four year terms, except that the terms of the initial membership which shall be three each of three, two and one years.
 - (3) The council shall convene at least quarterly, and a quorum shall consist of a majority of the membership. The council may adopt rules of procedure and shall provide reasonable notice to the public in advance of its meetings. The chairperson of the council shall be appointed annually by the chairperson of the board of county commissioners, which appointment may be delegated by the chairperson to the council.
 - (4) The qualifications for the nine member council shall be as follows:
 - a. Two members will be elected municipal officials of municipal corporations in the county;
 - b. Three members will be owners or operators of motels, hotels, or other tourist accommodations in the county and subject to the tourist development tax;
 - c. Three members will be involved in the tourist industry and will have demonstrated an interest in tourist development, but will not be owners nor operators of motels, hotels, or other tourist accommodations in the county subject to the tax;
 - d. All members of the council shall be electors of the county.
 - (5) Members of the council appointed by the board of county commissioners in its resolution, dated August 16, 1999, establishing the initial council, shall continue to serve in said capacity for the terms set forth herein or until he resigns the position. Members of the council may be reappointed for one or more successive terms, provided that he continues to meet the qualifications for membership. 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 terms.
 - (6) Members may be removed by the board of county commissioners by majority vote of said board.
- (c) *Powers and duties.* The council shall exercise all of the powers and shall perform all of the duties specified in F.S. §§ 125.0104(4)(c) and 125.0104(4)(e), which shall include the duties set forth hereafter.
- (1) 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.

- (2) 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 this article.
- (3) The council shall continuously review all expenditures of revenue from the tourist 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 article shall be reported to the board of county commissioners and the state 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 deems necessary to ensure compliance with this article and F.S. § 125.0104.

(Ord. No. 00-25, §§ 5—7, 2-21-2000)

Sec. 38-85. - Failure to comply, penalty.

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. 00-25, § 8, 2-21-2000)

Sec. 38-86. - Misrepresentations, penalty.

- (a) *Prohibited acts.* No person shall advertise nor hold out to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax; nor that he will relieve the person paying the rental of the payment of all or any part of the tax; nor that the tax will not be added to the rental or lease consideration; nor that, when added, it or any part thereof will be refunded or refuted, either directly or indirectly, by any method whatsoever.
- (b) *Penalty.* Any person who willfully violates any provision of this section shall be guilty of a misdemeanor of the second degree, punishable provided in F.S. § 775.082, 775.083, or 775.084.

(Ord. No. 00-25, § 9, 2-21-2000)

Sec. 38-87. - Tax constitutes 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. 00-25, § 10, 2-21-2000)

Sec. 38-88. - Trust fund expenditures.

There is hereby created a separate budget account entitled the county tourist development trust fund into which all tax revenues shall be received. All revenues received may be expended for any and all lawful authorized purposes, consistent with the plan as adopted and amended from time to time.

(Ord. No. 00-25, § 12, 2-21-2000)

Sec. 38-89. - Tourism promotion agencies.

The board shall be authorized to create by resolution any agency or agencies it may deem necessary and appropriate for the purpose of tourism promotion, and may grant any such agency the powers specified under statute.

(Ord. No. 00-25, § 13, 2-21-2000)

Memorandum – Tourist Development Council

To: Tourist Development Council

From: Kennie Downing, County Manager

Date: March 12, 2019

Subject: Adoption of Tourist Development Council Mission Statement

BACKGROUND: Florida Statutes 125.0104(4)(c) and (e), and Baker County Code Section 38-84 (c) describes the powers, duties, and authority of the Tourist Development Council as:

- (1) 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.
- (2) 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 this article, and
- (3) The council shall continuously review all expenditures of revenue from the tourist 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 article shall be reported to the board of county commissioners and the state 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 deems necessary to ensure compliance with this article and F.S. § 125.0104.

The term tourist and tourism are used several times in the statutes and codes, however Florida Statutes only defines “tourist” in terms of which party pays the tax:

*“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.
(F.S. 125.0104)*

Below are three examples of how others define “tourism”:

1. Tourism is travel for pleasure; also the theory and practice of touring, the business of attracting, accommodating, and entertaining tourists, and the business of operating tours. Tourism may be international, or within the traveler's country. (Wikipedia)
2. The business or industry of providing information, accommodations, transportation, and other services to tourists. The promotion of tourist travel, especially for commercial purposes. (Dictionary.com)
3. Tourism is defined as the activities of persons identified as visitors. A visitor is someone who is making a visit to a main destination outside his/her usual environment for less than a year for any main purpose including holidays, leisure and recreation, business, health, education or other purposes. (The Tourism Society)

DISCUSSION:

In order to facilitate discussions and make recommendations to the Board of County Commissioners on how TDC funds are spent, especially when discussing increasing the TDC tax, it is recommended the TDC decide on a mission statement that defines what “tourists” and “tourism” means in Baker County. By defining the mission, all future TDC decisions can be measured on whether the expenditure does or does not comply with the mission.

A draft mission statement is presented below. I’m asking TDC members to recommend changes and hopefully vote on a final version of the mission statement.

Tourist and Tourism in Baker County is defined as: “A tourist is as a person that lives outside Baker County and travels to the County to enjoy our amenities, be it entertainment, leisure, historical, education, food, recreation, shopping, or business. Tourists would stay in our hotels, motels, rentals, or RV Parks. They would dine in our eating establishments during their visit. They would purchase goods, fuel, and other items from our business establishments. They pay entrance fees to attend or participate in an event held in Baker County. Tourism brings money into Baker County as paid by tourists.

The mission of the Tourist Development Council is to make decisions according to state statues and county codes that are in line with the above definition.”

ORDINANCE 00-28

AN ORDINANCE AMENDING BAKER COUNTY ORDINANCE #00-25, SECTIONS 2(D), (E), AND (F), TO PROVIDE FOR THE LOCAL COLLECTION AND ADMINISTRATION OF THE TAX, ADDING SECTION 2(G) TO PROVIDE FOR PAYMENT OF A DEALER'S CREDIT UNDER CHAPTER 212, FLORIDA STATUTES (1989), AMENDING SECTION 3(C) TO PROVIDE FOR COUNTY ADMINISTRATIVE EXPENSES NOT TO EXCEED THREE PERCENT (3%) OF COLLECTIONS IN ACCORDANCE WITH SECTION 125.0104(10)(B)(5), FLORIDA STATUTES (1989), AND ADDING SECTION 2(H) TO ASSUME ALL AUTHORITY AND RESPONSIBILITIES FOR AUDITING THE RECORDS AND ACCOUNTS OF DEALER, AND ASSESSING, COLLECTING AND ENFORCING PAYMENT OF DELINQUENT TAXES; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Baker County, Florida that:

Section 1. Amendment to Section 2(D).

Section 2(D) of the Baker County Tourist Development Act is hereby amended to delete the existing Section 2(D) and to incorporate the new Section 2(D) as follows:

D. Remitting of Tax. The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Baker County Tax Collector at the time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes (1989). The same duties and privileges imposed by Chapter 212, Florida Statutes (1989), 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 shall apply to and be binding upon all persons who are subject to the provisions of this ordinance, provided, however, the Department of Revenue may authorize a

quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed Twenty-five Dollars (\$25.00).

Section 2. Amendment to Section 2(E).

Section 2(E) of the Baker County Tourist Development Act is hereby amended to delete the existing Section 2(E) and to incorporate the new Section 2(E) as follows:

E. Recordkeeping. The Baker 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 Baker County Tax Collector as provided in Section 213.072, Florida Statutes (1989).

Section 3. Amendment to Section 2(F).

Section 2(F) of the Baker County Tourist Development Act is hereby amended to delete the existing Section 2(F) and to incorporate the new Section 2(F) as follows:

F. Returns to County. Collections received by the Baker County Tax Collector from the tax, less costs of administration of this ordinance, shall be used in accordance with the provisions of this ordinance, and shall be placed in the Baker County Tourist Development Trust Fund.

Section 4. Addition of section 2(G).

Section 2(G) is hereby added and incorporated into The Baker County Tourist Development Act as follows:

G. Dealer's Credit. The Baker County Tax Collector shall provide for a dealer's credit for the purpose of providing compensation to dealers for the keeping of prescribed records, filing timely tax returns and the proper accounting and

remitting of taxes by the dealer. Such dealer's credit shall be administered as set forth in Section 212.12, Florida Statutes.

Section 5. Addition of Section 2(H).

Section 2(H) is hereby added and incorporated into the Baker County Tourist Development Act as follows:

H. Audit Responsibility. The Baker County Tax Collector assumes all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes. By electing to assume such responsibility, Baker County shall be bound by all rules promulgated by the Department of Revenue pursuant to Section 125.0104(3)(K), Florida Statutes, as well as those rules pertaining to the sales and use tax on transient rentals imposed by Section 212.03, Florida Statutes. Baker County may use any power granted to the Department of Revenue to determine the amount of tax, penalties, and interest to be paid to each dealer and to enforce payment of such tax, penalties and interest.

Section 6. Amendment to Section 3(C).

Section 3(C) of The Baker County Tourist Development Act is hereby amended to delete the existing Section 3(C) and incorporate the new Section 3(C) as follows:

C. County Administrative Expenses. There shall be an annual amount established for administrative expenses of the Baker County Tax Collector in connection with the County's administrative duties under this ordinance, which for each of the first two years, shall not exceed three percent (3%) of collections in accordance with Section 125.0104(3)(K), Florida Statutes.

Section 7. Effective Date.

The provisions of this ordinance shall become effective upon receipt of acknowledgment of filing with the Secretary of State.

BOARD OF COUNTY COMMISSIONERS

BY: 
ALEX ROBINSON
Chairman

Attest:


AL FRASER
Clerk

As Chairman of the Board of County Commissioners, Baker County, Florida, I do hereby certify that the above and foregoing Ordinance, was ordained and adopted by the Board of County Commissioners of Baker County, Florida, during regular meeting at the Baker County Administration Building, Macclenny, Florida on this 17th day of April, 2000.

BY: 
ALEX ROBINSON
Chairman of the Board

Memorandum – Tourist Development Council

To: Tourist Development Council

From: Kennie Downing, County Manager

Date: March 12, 2019

Subject: Consider raising the Local Option Tourist Development Tax from 3% to 5%.

BACKGROUND: Currently, Baker County imposes 3% Tourist Development Tax (TDT) that is collected from the hotels, motels located in the county. In light of a new hotel and new RV resort being built in the City and County, the opportunities of tourists staff wishes the Board to consider raising the TDT from 3% to 5

DISCUSSION: According to Florida Statutes 125.0104(3)(d) and 125.0101(3)(1), an additional 1% Tourist Development Tax can be charged for each statute (max 2%) according to the authorized use of the proceeds:

According to the statutes, the County must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited:

To promote and advertise tourism in Florida, nationally and internationally that attracts tourists. If the tax is expended for an activity, service, venue, or event, the activity must have as its main purposes the attraction of tourists as evidenced by the promotion of the activity, services, venue, or event to tourists.

We feel the City and the County has several events available to increase advertising and promotion that will attract more tourists:

1. Heritage Festival
2. Christmas Parade
3. Dog Days of Baker Festival
4. St. Marys Shoals Park
5. Possum in the Park
6. Haunted Jail
7. Olustee Festival Reenactment
8. Independence Day Celebration
9. Baker County Visitors Guide Publication

RECOMMENDATION: It is recommended Tourist Development Council consider increasing the tourist development tax from 3% to 5% for the sole purpose of advertising and attracting tourism within Baker County.

ORDINANCE NUMBER 2011 - 03

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BAKER COUNTY, FLORIDA ADOPTING A NEW TOURIST DEVELOPMENT TAX RATE; ASSESSING THE ADDITIONAL ONE PERCENT (1%) TOURIST DEVELOPMENT TAX AUTHORIZED BY SECTION 125.0104(3)(d), *FLORIDA STATUTES*; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, *Florida Statutes*, commonly known as the "Local Option Tourist Development Act," authorizes counties to levy certain taxes on properties rented or leased for periods of six (6) months or less; and

WHEREAS, pursuant to Ordinance 2000-25, adopted on February 18, 2000 and amended by Ordinance 2000-28 on April 17, 2000 by the Board of County Commissioners of Baker County, Florida adopted a Tourist Development Tax rate of two percent (2%); and

WHEREAS, Section 125.0104, *Florida Statutes*, authorizes Baker County to levy, by ordinance, an additional Tourist Development Tax at a maximum rate of one percent (1%); and

WHEREAS, it is the intent of the Board of County Commissioners of Baker County, Florida to increase its Tourist Development Tax rate from two percent (2%) to three percent (3%) pursuant to the provisions contained within Section 125.0104, *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Baker County, Florida specifically finds that said increase in the Tourist Development Tax is in the best interest of Baker County, Florida and its citizens;

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AL FRASER CLERK OF COURTS
BAKER COUNTY FLORIDA
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DEPUTY CLERK JULIE #2

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BAKER COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of a New Tourist Development Tax Rate.

A. Pursuant to the authority contained within Section 125.0104, *Florida Statutes*, the Tourist Development Tax rate for Baker County is hereby increased to three percent (3%).

B. The rate set forth above includes the additional one percent (1%) Tourist Development Tax assessment authorized by Section 125.0104(3)(d), *Florida Statutes*, which is hereby assessed by the Board of County Commissioners of Baker County, Florida.

C. The aggregate, combined Baker County Tourist Development Tax rate shall now be three percent (3%).

Section 2. Notice to the Department of Revenue.

The Clerk of the Circuit Court shall submit, to the Florida Department of Revenue and the Baker County Tax Collector, a copy of this ordinance on or before April 30, 2011.

Section 3. Repeal of Conflicting Ordinances.

All ordinances, or parts of ordinances, in conflict herewith are to the extent of such conflict hereby repealed.

Section 4. Severability of Provisions.

If any subsection, sentence, clause, phrase or portion of this ordinance is for any reason held or declared to be unconstitutional, invalid or void, such holding or invalidity shall not affect the remaining portions of this ordinance, and the unconstitutional, invalid

or void provisions shall be deemed to have been severed herefrom, and the remainder of this ordinance, after the exclusion of such part or parts, shall be deemed to be valid, as if such part or parts has not been included herein. If this ordinance or any provisions hereof shall be held inapplicable to any person, group of persons, property, or kind of property, circumstances, or set of circumstances, such holdings shall not affect the application hereof to any other person, property, or circumstances.

Section 5. Effective Date of Ordinance.

This ordinance shall take effect immediately upon its passage by the extraordinary vote of the Board of County Commissioners of Baker County, after due notice and publication, in regular meeting, and upon filing with the Florida Department of State. The imposition and collection of the tax shall commence effective January 1, 2012.

PASSED AND DULY ENACTED with a quorum present and voting, by the Board of County Commissioners of Baker County, Florida in regular session, this 18th day of April 2011.

BOARD OF COUNTY COMMISSIONERS OF
BAKER COUNTY, FLORIDA



MICHAEL R. CREWS
Chairman

ATTEST:



AL FRASER
Clerk to the Board

2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

County	Tourist Development Taxes s. 125.0104(3), F.S.				Local Option 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 Facility Tax (up to 1%)	High Tourism Tax (1%)	Additional Professional Sports Facility Tax (up to 1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special & Subcounty Convention Tax (up to 3%)	Maximum Potential Tax Rate	Current Tax Rate	Unused 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	1		1					5	3	2		
Bay *	2	1	1		1					5	5	0		
Bradford	2	1	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	1		1					5	3	2		
Dixie	2	1	1		1					5	3	2		
Duval *	2	1	1		1		2			6	6	0		
Escambia *	2	1	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	5	0		
Gulf *	2	1	1		1					5	5	0		
Hamilton	2									5	3	2		
Hardee	2									4	2	2		
Henry	2	1	1		1					5	3	2		
Hernando *	2	1	1		1					5	5	0		
Highlands	2	1	1		1					5	4	1		
Hillsborough *	2	1	1		1					6	5	1		
Holmes	2	1	1		1					5	3	2		
Indian River *	2	1	1		1					5	4	1		
Jackson	2	1	1		1					5	4	1		
Jefferson	2	1	1		1					4	3	2		
Lafayette	2	1	1		1					4	4	0		
Lake *	2	1	1		1					5	4	1		
Lee *	2	1	1		1					6	5	1		
Leon *	2	1	1		1					5	5	0		
Levy	2	1	1		1					5	2	3		
Liberty	2									4	0	4		
Madison	2	1	1		1					5	3	2		
Manatee *	2	1	1		1					5	5	0		
Marion *	2	1	1		1					5	4	1		
Matrif *	2	1	1		1					5	5	0		
Miami-Dade *	2	1	1		1					7	6	1		
Monroe *	2	1	1		1			3		6	6	0		
Nassau *	2	1	1		1					5	5	0		
Ocala	2	1	1		1					5	3	2		
Okeechobee	2	1	1		1					6	6	0		
Orange *	2	1	1		1					6	6	0		
Osceola *	2	1	1		1					6	6	0		
Palm Beach *	2	1	1		1					6	6	0		



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 2018-19 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 \$1.3 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)(I), 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 2018-19 state fiscal year, 44 of the eligible 67 counties currently levying this tax will realize an estimated \$191 million in revenue. The 23 counties not currently levying this tax at the maximum rate will allow an estimated \$11 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)(I), 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.

Balance of TDC fund.

SUNGARD PENTAMATION
 DATE: 03/08/2019
 TIME: 11:43:08

BAKER CO BOARD OF COUNTY COMMISSIONERS
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 1
 STATMN11

SELECTION CRITERIA: genledgr.fund='111'
 ACCOUNTING PERIOD: 6/19

FUND - 111 - CIVIC CENTER PROJECT FUND

ACCOUNT - - - - - TITLE - - - - -	DEBITS	CREDITS
→ 104000 EQUITY IN POOLED CASH	607,003.02	
TOTAL EQUITY IN POOLED CASH	<u>607,003.02</u>	.00
TOTAL ASSETS	607,003.02	.00
TOTAL BUDGET FUND BALANCE	.00	112,278.10
TOTAL EXPENDITURE BUDGET CONT	.00	568,770.00
TOTAL REVENUE BUDGET CONTROL	568,770.00	.00
TOTAL EXPENDITURE CONTROL	388.60	.00
TOTAL REVENUE CONTROL	.00	13,708.70
271000 FUND BALANCE		481,404.82
TOTAL FUND BALANCE	.00	481,404.82
TOTAL EQUITIES	569,158.60	1,176,161.62
TOTAL CIVIC CENTER PROJECT FUND	1,176,161.62	1,176,161.62
TOTAL REPORT	1,176,161.62	1,176,161.62

Annual TDC Revenue received (2019)

SUNGARD PENTAMATION
 DATE: 03/08/2019
 TIME: 11:35:14

BAKER CO BOARD OF COUNTY COMMISSIONERS
 REVENUE STATUS REPORT

PAGE NUMBER: 1
 REVST11

SELECTION CRITERIA: revledgr.key_orgn='111' and revledgr.account='319000'
 ACCOUNTING PERIOD: 6/19

2019 through 3/8

SORTED BY: FUND,FUND/DEPT,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: FUND,FUND/DEPT,1ST SUBTOTAL
 PAGE BREAKS ON: FUND/DEPT

FUND-111 CIVIC CENTER PROJECT FUND
 FUND/DEPT- TITLE NOT FOUND
 1ST SUBTOTAL-310000 TAXES

ACCOUNT - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
319000 TOURIST TAX	31,000.00	.00	.00	12,953.38	18,046.62	41.79
TOTAL TAXES	31,000.00	.00	.00	12,953.38	18,046.62	41.79
TOTAL TITLE NOT FOUND	31,000.00	.00	.00	12,953.38	18,046.62	41.79
TOTAL CIVIC CENTER PROJECT FU	31,000.00	.00	.00	12,953.38	18,046.62	41.79
TOTAL REPORT	31,000.00	.00	.00	<u>12,953.38</u>	18,046.62	41.79

Annual TDC revenue received (2018 & 2017)

SUNGARD PENTAMATION
 DATE: 03/08/2019
 TIME: 11:35:59

BAKER CO BOARD OF COUNTY COMMISSIONERS REVENUE COMPARISON REPORT

PAGE NUMBER: 1
 REVCOMP1

SELECTION CRITERIA: revledgr.key_orgn='111' and revledgr.account='319000'
 ACCOUNTING PERIOD: 13/18

SORTED BY: FUND,FUND/DEPT,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: FUND,FUND/DEPT,1ST SUBTOTAL
 PAGE BREAKS ON: FUND/DEPT

FUND-111 CIVIC CENTER PROJECT FUND
 FUND/DEPT- ORGN TITLE NOT FOUND
 1ST SUBTOTAL-310000 TAXES

FY 2018

FY 2017

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
319000	TOURIST TAX	29,500.00	58,362.41	-28,862.41	197.84	29,105.00	51,268.30	-22,163.30	176.15
	TOTAL TAXES	29,500.00	58,362.41	-28,862.41	197.84	29,105.00	51,268.30	-22,163.30	176.15
	TOTAL CIVIC CENTER PROJECT FUND	29,500.00	58,362.41	-28,862.41	197.84	29,105.00	51,268.30	-22,163.30	176.15
	TOTAL REPORT	29,500.00	<u>58,362.41</u>	<u>-28,862.41</u>	<u>197.84</u>	<u>29,105.00</u>	<u>51,268.30</u>	<u>-22,163.30</u>	<u>176.15</u>