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The Tourist Development Council

The Hillsborough County Tourist Development Council (TDC) is comprised of eleven members who represent local governments and industries that provide lodging, services to tourists, attractions and events. The TDC serves as an advisory council to the Board of County Commissioners (BOCC) in the use of the Tourist Development Tax (TDT). It is responsible for reviewing requests for funding that are supported by revenue collected locally through the TDT. It also undertakes initiatives that promote tourism in the County. The Hillsborough County Economic Development Department through its Tourism Development section provides support to the TDC.

Florida Statute 125.0104, known as the “Local Option Tourist Development Act”, is the enabling legislation that allows counties to levy, collect and distribute the TDT locally. (See Appendix for Statute.) Under the State law, counties that participate under the Act must have a Tourist Development Council.

The TDC must “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 TDT 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” (125.0104 (4) (e)).

The membership makeup of the TDC is outlined in the statute with elected officials and industry representatives appointed by the governing board, the Hillsborough County Board of County Commissioners (BOCC). The State Statute requires a council of nine members. In 2001, the size of the Hillsborough County TDC was enlarged by a State law (Chapter 2001-311, Laws of Florida) from nine to eleven members.

The Hillsborough County TDC includes the Chairman of the Hillsborough County BOCC, an elected municipal official from each municipality in the County (a total of three representatives) and seven members who are involved in the tourist industry and have demonstrated an interest in tourist development. Of that seven, not fewer than three or more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to a tourist development tax. By policy of the BOCC, the current Chairman of the BOCC serves as Chairman of the TDC. (A listing of the current TDC members is in the Appendix.)

For Quarterly Meetings, the required quorum is a majority, or six, of the eleven members. Quarterly meetings are held usually on the first or second Thursday in February, May, August and November, at 2:30 p.m. in the County Commission Board Room, second floor of County Center at 601 East Kennedy Boulevard in downtown Tampa.
**TDC Mission Statement**

To stimulate the economy of Hillsborough County through the investment of TDT funds in events, programs and facilities that generate and support tourism and conventions, maintain and increase visitor spending, and thereby improve this County's position in the tourist and convention industry.

**TDC Goals and Objectives**

The Hillsborough County TDC has identified the following as priority goals and achievable objectives:

- Facilitate greater governmental and public awareness about the importance of tourism and conventions to Hillsborough County.

- Promote the development of tourist attractions and special events to enhance Hillsborough County as a tourist and convention destination and thereby generate hotel and motel (lodging) room nights.

- Encourage and implement greater and more efficient use of governmental and private resources for the coordination, development and support of tourism and convention activities.

- Provide advice and recommendations to the Board of County Commissioners on tourism policies, the use of the TDT and other expenditures for the purpose of developing, coordinating and promoting tourism and convention activities in Hillsborough County.

- Coordinate and encourage the distribution of tourist development tax funds for events that have a positive impact on the County's tourism and convention industry.

- Maintain and support a viable convention and visitors bureau for Hillsborough County to effectively fulfill the destination marketing and service role.

- Provide financial support and technical assistance to contract agencies and organizations involved in tourism and convention promotion and development.

- Monitor and continuously review revenue income, expenditures, and reserves in the Tourist Development Trust Fund.

- Monitor legislative and industry activities that may impact the TDT or the tourism and convention industry, on the state, local or national levels.

- Provide quality and easily accessible information on local tourist attractions and special events for tourists and conventioneers.

- Provide information and data to national and international media to improve the visibility and familiarity of Hillsborough area attractions and events.
The TDC has three (3) committees. The Long-Range Plan (LRP) Committee oversees long-range strategic planning to enhance tourism growth and development. A Long-Range Strategic Plan for Tourism with annual reports to the TDC is updated every five years. It is available at: http://hcflgov.net/library/hillsborough/media-center/documents/boards-and-committees/tdc/tdc-2013-long-range-strategic-plan-for-tourism.pdf in the Tourism Development section of the Hillsborough County website. The Program Accountability Committee (PAC) regularly reviews TDC policies, guidelines and procedures, making recommendations to the TDC to ensure effective use of available funds. In addition, the Governmental Legislative Advisory Committee monitors legislative initiatives that may impact current collection levels and use of TDT proceeds.

Tourist Development Tax

In 1978, the Hillsborough County Board of County Commissioners (BOCC) adopted an ordinance, provided by State law and approved by local referendum, to levy a local Tourist Development Tax, sometimes referred to as a “room tax,” on the rental of hotel/motel accommodations within the County. Hillsborough County Ordinance No. 78-10, as amended, and codified in the Hillsborough County Code of Ordinances and Laws, Part A, Chapter 46, Article IV, permits Hillsborough County to impose and levy a five percent (5%) Tourist Development Tax (“Tax”) throughout Hillsborough County for the purposes described in Section 125.0104, Florida Statutes. (See Appendix for Local Ordinance and Laws.) The tax applies also to the rental of accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park or condominium, if rented or leased for six months or less.

The broad purpose of the tax is to have a funding source that supports the continuous growth of tourism and visitors to the area. Besides the direct benefits of tourism (lodging sales, attraction of tourists, and jobs within the hospitality industry), additional impacts are realized by carefully planning the investment of tourist development tax dollars. Properly administered, residual benefits are realized through increased business opportunities and the expansion of services. When additional tourists are attracted to the County, due to marketing and special events and projects supported by the tax, supplemental tax revenue is derived from gasoline, sales and airport (landing fees, terminal rentals, and parking rental car and concession charges) taxes. As facilities expand to serve the increased number of visitors, property values increase and higher property tax revenues are generated, benefiting all County residents.

At the time that the ordinance was adopted, the TDT was applied to two percent of each dollar (and fraction), or two cents on each dollar, of the total consideration charged for the lease or rental of an accommodation. Currently, the TDT in Hillsborough County is five percent of each dollar (and fraction) of the total consideration charged for the lease or rental of an accommodation. It was increased by ordinance incrementally by one cent on each dollar in 1986, 1990 and 1994. The annual revenue that is collected locally from the tax has exceeded $28 million. (See chart in Appendix, “Tourist Development Tax Receipts, Fiscal Year (FY), FY 06 through FY 16.”) Of the five cents on each dollar, the initial three cents are available to the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB, or Visit Tampa Bay), the Tampa Convention Center (TCC) and other sports, cultural and events organizations that compete for the funding every two years. (See Appendix, “Tourist Development Tax Awards, FY 12 - FY 17.”)
The remaining two percent portion, the “fourth” and “fifth” cents, are used primarily for the payment of debt service on bonds issued in connection with the Raymond James Stadium, George M. Steinbrenner Field (formerly Legends Field) and the Amalie Arena (formerly the Tampa Bay Times Forum) professional sports franchise facilities. In March 2003, the BOCC approved the expansion in the authorized uses of the TDT revenue generated from Hillsborough County’s “fourth” and “fifth” cent TDT, to reflect expanded authorized uses under the State Statute. After satisfying bond covenants and directives, the revenues can be used to support activities that promote and advertise tourism in the State of Florida nationally and internationally.

The “fourth” cent currently pays annual debt service of about $2.9 million on bonds issued to finance a portion of the original construction of Raymond James Stadium and George M. Steinbrenner Field and to finance improvements to these facilities.

The “fifth” cent currently pays annual debt service of about $3.5 million on bonds issued to finance a portion of the original construction of the Amalie Arena and to finance recent improvements to it. Pursuant to existing agreements, the “fifth” cent is expected to pay the debt service on future debt to be issued to finance ongoing capital needs of the County-owned Arena.

The Tourist Development Plan

Prior to the enactment of the ordinance levying the TDT, the County TDC prepared and submitted a plan for tourist development to the BOCC. That plan identified the anticipated net TDT revenue to be derived by the County for the 24 months following the levy of the tax. In addition, the TDC submitted its list, in order of priority, of the proposed uses to be funded by the tax revenue. The plan cannot be substantially amended, except by ordinance enacted by affirmative vote by a majority plus one additional member of the BOCC. Since the inception of the tax, the plan has continued to allocate tax revenue among marketing, promotions, facilities and bond debt. It has been revised every two years by the BOCC through Resolutions.

The TDC solicits funding interest by a press release. It receives applications for funding, evaluates each based on its own merit and ability to generate room nights, and recommends to the BOCC an allocation of the revenue estimated to be collected over the two future years. With BOCC approval, contract agreements (Agreements) are executed with each Agency for up to two fiscal years.

Local Tourist Development Tax Collection Responsibilities

In 1991, Hillsborough County amended its TDT ordinance to provide for local administration and enforcement of the tax, effective January 1, 1992. This amendment permits the County Tax Collector to collect the TDT, rather than the Florida Department of Revenue. This arrangement expedites the receipt of the tax money and improves collection records, enhancing total revenue received. Lodging properties submit a report with their tax payments monthly to the Tax Collector.
The Hillsborough County Economic Development Department, through its Tourism Development section, provides day-to-day program support to the organizations that receive TDT funded awards. The Department acts as a liaison between the Office of the Tax Collector and the Clerk of the Circuit Court in areas related to the collection and disbursement of the tax proceeds. Also, it provides administrative support to the TDC.

After the total monthly funds are collected by the Tax Collector and after review of the Agency reports by the Economic Development Department, the Clerk of the Court distributes the net proceeds to the Agencies. The distributions to each Agency are based on the amount awarded in the agreement and may be adjusted on a pro-rata basis of the total revenues collected over the quarter.

During the two-year funding period and five years after, the financial records of the Agency are subject to review and inspection by the Clerk of the Circuit Court, with the Auditor's office conducting a biennial audit (coinciding with the two-year funding period).

Tourism Promotion and Convention Marketing

The Economic Development Department works in partnership with the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB, doing business as Visit Tampa Bay) in supporting and developing tourism in the County. The Tampa Bay CVB is the lead organization promoting tourism, and marketing conventions and meetings in the County.

In 1984, at the request of the business community and TDC, an international accounting firm conducted an analysis of visitation promotion in Hillsborough County. The study’s primary recommendation was to create an independent Convention and Visitors Bureau. The new entity was to coordinate and focus ongoing marketing efforts to promote Tampa and Hillsborough County as a convention and tourism destination. As a result, the Tampa/Hillsborough Convention and Visitors Association began operations in 1985. It was renamed the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB) in 2000. In 2013, the Tampa Bay CVB was rebranded and does business as Visit Tampa Bay. It is a nonprofit, membership-based organization, charged with the lead responsibility for the tourism and convention marketing of the community. Its operations are funded primarily by the TDT.

Other organizations that receive support from the TDT and work in partnership with the Economic Development Department and the Tampa Bay CVB include, but are not limited to, the Tampa Convention Center, Tampa Bay Sports Commission, Tampa Bay Performing Arts Center (doing business as the David A. Straz, Jr. Center for the Performing Arts), local Chambers of Commerce operating TDC-designated Visitor Information Centers and various venues and events open to the public.
Authorized Uses of Tourist Development Tax

Although various revisions have been made through the years regarding the tax and legal uses, current permitted uses of TDT revenue are identified in the State Statute, Section 125.0104 (5) (a), that governs the use of the first “three cents” collected. (See Appendix for Florida Statute 125.0104, Tourist Development Tax.)

“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; or (b) 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…; or

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including 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, or inland lake or river…”

Under Florida Statute, revenue collected from the “fourth” cent is limited, as summarized below.

1. Paying the debt service on bonds issued to finance:

   a) 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 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 up to 10 years…

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 statutory uses for the revenue collected from the “fifth” cent are summarized below:

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.

Until March 19, 2003, Hillsborough County’s ordinance (94-13) levying the collection of the “fourth” and “fifth” cents was more restrictive in the use of the revenue collected than the State Statute, above. The ordinance was amended (03-3) to expand the use of the revenue to include activities that promote and advertise tourism in the State of Florida, nationally and internationally. The expansion only is available when, in the immediately preceding fiscal year adequate reserves for debt service requirements are established. (See Appendix for Florida Laws and Local Ordinances.)

The BOCC approved the proceeds from the “fourth” cent collections to support the debt service on the Raymond James Stadium and George M. Steinbrenner Field, and the “fifth” cent for debt service payments on the Amalie Arena. For the Plant City Stadium, close to $400,000 is provided for annual debt service out of the revenue collected from the first “three” cents.
Formal Award Policies of the TDC

In May 1990, the TDC approved its initial guidelines for the use of TDT funds in Hillsborough County. The guidelines are updated on a biennial basis, coinciding with the two-year funding cycle. The guidelines help to clarify and define priority projects as well as acceptable and not acceptable expenses by the Agencies.

The philosophical position of the TDC is that out-of-area marketing is the priority for TDT funding. Also, TDT funding of special events and ongoing programs (excluding those of Tampa Bay CVB) generally should be provided only on a limited term basis, as “seed funding,” not as a perpetual revenue source. This is to encourage organizations to develop their programs in ways that help them to become self-sufficient regarding their promotion expenses. In doing so, funding is made available to assist other events and organizations, thereby enhancing the overall tourism product. Creative approaches in programming and marketing are encouraged.

1. Use of TDT funding by recipient agencies will be limited to expenses for media advertising and associated production, production and distribution of tourism promotion materials, and the operation of convention and visitors bureaus/visitor information centers. Exceptions must be authorized expressly by contract or interlocal agreement.

2. TDT revenues may not be used to promote “economic development” as such, but may be used in the context of tourism promotion and advertising (based upon legal opinion issued on June 14, 1989).

3. TDT revenue should be used to promote and market an area or special event, not for the direct marketing of a single hotel/motel property or any other non-eligible for-profit entity. While applicants are strongly encouraged to work with the hotels/motels to develop packages for promotion of special events, the primary focus must be on the promotion and advertising of the event and area, not a particular hotel or motel property.

4. Only governmental agencies or not-for-profit corporations certified by the Internal Revenue Service, which may be registered also with the State of Florida for sales tax exemption, are eligible to apply for tourism promotion funding from the Hillsborough County TDC.

5. The operation of a visitor information center may be an authorized expenditure of TDT funds, if the operation is consistent with established standards for a center and is specifically approved by the TDC and Board of County Commissioners. (Guidelines for the Visitor Information Centers are in the Appendix.)
6. All tourism promotion advertising is strongly encouraged to be conducted outside a 50-mile radius of Hillsborough County, further refined in 2016, as being outside the Tampa-St. Petersburg (Sarasota), Florida Designated Market Area (DMA). The TDC has made out-of-area marketing a priority. Local TDT receipts collected by the County are used to leverage greater out-of-market visitation and repeat visits from people who stay overnight in Hillsborough County to enjoy the venues and events. (See Note, below.)

7. Use of TDT funds to produce regional “visitor guides” is not authorized. Regional brochures are limited to tri-fold (or similar) documents, unless specifically approved.

8. Requests to fund ongoing tourism promotion projects only will be considered as a part of the regular two-year funding cycle process. Any net income-generating event will be restricted to funding over a limited period of time. In addition, requests for funding of special one time events may be considered for recommendation by the TDC to the BOCC, based largely on the potential tourism impact and the availability of TDT funds. Limited direct sponsorships of annual festivals and events through the CVB may be considered during the two-year cycle. (See additional information on page 13.)

9. All recipients of TDT funding are encouraged to meet at least once a year in a joint meeting with representatives from the Economic Development Department and the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB). At the workshops, they will review marketing plans and discuss areas of possible coordination and cooperative marketing efforts.

In addition, as the lead tourism marketing organization, the Tampa Bay CVB offers technical assistance regarding marketing initiatives to TDT funded partners, and makes available the following resources: destination collateral, destination research, communications, visitor services and marketing assistance. In coordination with the County, the Tampa Bay CVB administers special cooperative marketing initiatives, three visitor programs and a business incentive fund which attracts major conventions primarily to the TCC, significantly increasing revenues and extended overnight stays.

Tampa Bay CVB also provides the opportunity for involvement in the following ways (but not limited to): trade shows, FAM (familiarization) tours, sales leads and opportunities for participation in major shows/events, sales calls, missions and promotion campaigns. Recipients are encouraged to coordinate Internet web advertising and social media communications/links with the Tampa Bay CVB, as well as with the Economic Development Department.

Note: A Designated Market Area is a geographic area that represents specific television markets as defined by and updated annually by the Nielsen Company. According to Nielsen, “a DMA region is a group of counties that form an exclusive geographic area in which the home market television stations hold a dominance of total hours viewed.” Broadcast media planners often use traffic metrics from a certain DMA to determine how well a campaign performs. The Tampa-St. Petersburg (Sarasota), Florida DMA, ranked 11th in 2016, is comprised of ten counties on or near the Gulf Coast of Florida: Citrus, Hernando, Pasco, Pinellas, Hillsborough, Polk, Manatee, Hardee, Highlands and Sarasota counties.
The Application Process for Funding

After reviewing the TDC guidelines for award funding, an applicant should assess the following in considering whether to request funding for a program or event.

**Is the project eligible for Tourist Development Tax funding?**
The TDC has made out-of-area marketing the funding priority. Thus, use of TDT funding to recipient agencies is primarily for the reimbursement of expenses for media advertising and associated production, the production and distribution of tourism promotion materials, and the marketing of special events. Three visitor programming groups, expanded in 2016, support visitor experience initiatives and festival sponsorships. Exceptions are made for the operations of the convention and visitors bureau, the Tampa Convention Center (TCC), and approved Visitor Information Centers (VIC), as well as initiatives expressly authorized by contract or interlocal agreement, and ongoing debt service support to the Plant City Stadium and the TCC.

**What are some initial steps?**
The first step includes a review of the scope of the proposed project, including: the description of the project, how TDT funding would be used, how other funding sources would match the TDT award, the total budget for the event or program, and other details. The details should include a good estimate of the number of overnight stays (or room nights) in lodging properties which will be directly generated by the event. Complimentary room nights should be identified, but not counted in the overall contribution. Remember that the idea is to increase the utilization of lodging rooms to increase the room revenues and the related tax on such rentals. The events and projects selected for TDT funding are those that successfully generate lodging room overnight stays that increase the local tax receipts to the County. Local TDT receipts collected by the County are used to leverage greater out-of-market visitation and repeat visits from people who stay overnight in Hillsborough County to enjoy the venues and events.

Speak with representatives of the Tampa Bay CVB and/or the Tampa Bay Sports Commission (if sports-related) to determine if these organizations can provide or link your group to the support that you seek. Both organizations receive financing from the TDC to promote marketing initiatives for special events. They may offer special cooperative marketing programs and event sponsorships or other types of support over the year. Make sure your organization has a business plan and the event or program, supported with a marketing plan, is a means to achieve its long-range objectives. After ensuring that your documentation is complete, meet with Economic Development Department staff to review the concept, supporting materials, partnership arrangements and number of room nights to be generated.

**When does an organization apply?**
The two-year funding cycle coincides with the Hillsborough County budget cycle. A public notice is issued about the availability of the TDT funding application in November of even-numbered years (biennially). The deadline for the submission of applications is by January with evaluation, project selection and recommendations made by the TDC by April and forwarded to the Board of County Commissioners by May. For an organization that does receive an award, the Board of County Commissioners generally approves the agreement in September and agreements usually are issued in October for the two-year funding cycle.
The TDC supports the integrity of its two-year, established funding application process. All organizations are encouraged strongly to apply as part of the formal application process conducted every two years. However, The TDC offers limited flexibility, acknowledging that a special event opportunity may arise later that generates significant hotel room nights for the destination. “Out-of-cycle” requests for one time events (special projects) may be made by organizations that received an award through the application process for other programming, those that may not have been approved for funding after applying through the application process, and organizations new to the program. If the TDC recommends approval at one of its Quarterly Meetings and the BOCC approves the TDC recommendation, the event is considered a special request. Sponsorships of an annual event also may be requested through the CVB and its “Festival and Events Sponsorship Application.” Priority is given to Festivals and Events of organizations that apply through the TDC biennial application process.

Organizations planning future events also are encouraged to submit the concept through the TDC biennial application process. For an extraordinary need, an organization should work with the Tampa Bay CVB to enhance any current media campaign.

**How can an organization apply?**

Contact Department staff at (813) 272-6212 to discuss the organization’s proposed project, event or initiative. After meeting with staff, all parties may agree that a formal request to the TDC is appropriate. The formal request should be done through the biennial application process. (Or it may be as an “out-of-cycle request” during the year, see above.) The candidate group may be asked to provide additional material, such as a detailed project description, business plan, budget, marketing plan, partnership arrangement or cooperative agreement with the Tampa Bay CVB, as part of the application to the TDC. Copies of the latest year-end financial statements (audited preferred), and year-to-date statements are required. The organization is scheduled to make a presentation before the TDC at one of its Quarterly Meetings, if an out-of-cycle request. The recommendation, if the funding request is supported by a majority of the TDC, is forwarded to the BOCC for approval and an agreement is approved by the BOCC.

Only governmental and nonprofit organizations can apply for a TDT award, unless specified. Nonprofit organizations must hold a valid 501 (c) status to receive funding. Although funds may be administered by another agency, all agencies receiving TDT awards, directly or indirectly, are required to submit a completed application and include the following organizational documents and updates with it: organization’s Marketing Plan and Tourism Promotion Plan, most recent Year-End Financial Statements with Financial Balance Sheet, Year-to-Date Operating (P/L) Statements with current budget, Articles of Incorporation, Bylaws, current Board of Directors list, Federal (IRS) Tax Exempt Recognition Letter, W-9, Florida Sales Tax Exempt Form, latest annual Federal information or tax return (usually Form 990) with schedules and most current audit financial statements (if available).

**What program parameters and other criteria are used to evaluate and select the proposals?**

There are no specific quantitative measurements that are used because the range of proposed projects and events is so broad. There is a set of qualitative evaluation criteria on pages 12 – 18 which helps provide the Hillsborough County TDC with a defined and structured basis upon which
to make recommendations to the BOCC in allocating the TDT revenue. The guiding principle of the TDC strategic plan is "Growth of the Fund," which is best accomplished through the proper reinvestment of this resource in ways that provide the most benefit to our visitor industry and the community at large.

The philosophical position of the TDC is that the TDT funding of special events and ongoing programs (excluding those of the Tampa Bay CVB) generally should be provided only on a limited term basis, as "seed funding," not as a perpetual revenue source. Organizations are encouraged to develop their programs in ways that they become self-sufficient regarding their promotion expenses. Creative approaches in programming and marketing are encouraged.

For the FY 18 – FY 19 award cycle, the TDC strategy continues with a stronger focus on growth of the Tourist Development Tax (TDT) fund through the greater leveraging of our resources moving from fixed, repetitive awards to a more dynamic business model based on incentives to spur partnership in promoting the destination and generating additional overnight stays. Enhanced collaborative efforts optimize advertising and promotion efforts and broaden the range and effectiveness of our destination marketing efforts. To better capture basic elements of the visitor-based tourism economy, and complement our core visitor initiatives with the leisure traveler, convention and meeting delegates, and the sports event traveler, three Visitor programming groups guide in the award process:

1. Visitor Experience (VE) Program,
2. Festivals and Events Program (Festivals), and
3. Out-of-Area Marketing Co-Operative (Co-op) Program.

In FY 16, the three Visitor programming groups successfully incubated innovative events and ideas (themes and concepts), and encouraged collaborative marketing efforts among emerging and established major venues. The three programs were administered by the Tampa Bay Convention and Visitors Bureau (CVB), doing business as Visit Tampa Bay, our community’s destination master marketer, working closely with the County (Economic Development Department). This collaborative strategy, will continue to enhance the effective spending of marketing funds and work toward agreed upon results/outcomes in the next award cycle. It offers an opportunity to build a standardized approach, enhancing not only transparency but also accountability. To achieve the desired transparency and accountability, definite criteria are outlined below for each program to encourage participation toward desired outcomes.

What are the program parameters for the Visitor Experience (VE) Award?
The Visitor Experience Program is comprised of activities that inform, direct, educate and provide a safety element to the visitor. Once our visitors arrive in our market, we extend positive influences on their experiences to increase the rate of return visits and the impact of word of mouth influence on family and friends to travel to our destination. Room night generation cannot always be directly correlated to the experience.

Through our designated Visitor Information Centers (VIC) we have established facilities with paid and volunteer members to touch and impact the visitor through accepted visitor experience efforts. Along with collateral material and social media, they help communicate content, convey shareable
experiences and foster relationships. The TDC-designated Visitor Information Centers are in the historic district of Ybor City, Plant City and at Channelside.

Other small scale initiatives that can enhance a visitor’s experience also may qualify. These include: design, printing and distribution of brochures; minor signage particularly assisting visitors in wayfinding or place designation; and walking/biking/blue way trails/maps and related guides (printed/online/mobile). Supported collateral materials extend the knowledge of our destination and our venues.

**VE Program Criteria:**
1. Must be designated by the TDC as an official Visitor Information Center to be funded as such.
2. Staff must be trained/certified by the CVB GET (Guest Experience Training Program), Visit Florida Certified Tourism Information Centers (CTICs) training or a tour guide training program regularly scheduled by a recognized entity, such as the Tampa Bay History Center or a similar organization, in coordination with the CVB.
3. Organizations seeking funds for special tours, rack brochures, signs, trails/maps and other collateral, must demonstrate a close working partnership with the CVB and its initiatives in marketing the destination. Specific requests from County staff (in the Economic Development Department) receive priority consideration.
4. Product must complement CVB advertising, promotion programs and brand advocacy efforts.
5. Preliminary design/mark up copy must be provided to the County and the CVB before the final agreement to fund the entity is formalized. As production progresses, drafts up to the final production copy must be submitted in advance for review and approval by the CVB with County concurrence.
6. County logo and recognition on all collateral material (print, online, mobile).
7. Entity must provide a 1:1 match if it returns within the two-year funding cycle for more than one product request.

**What are the program parameters for the Festivals and Events (Festival) Award?**
The TDC recognizes the importance and role of festivals and events in our key visitor market segments. It expands the TDC’s event engagement into a standardized sponsorship arrangement. The generation of room nights remains important, but the role of incubating events to a maturity stage is the first priority. Over a series of years, an event can be nurtured, monitored and refined. As the event becomes self-supporting, strengthened by corporate support and other sponsorships, it can join the Out-of-Area Marketing Co-operative Program (“Co-op”) for major venues to more collectively market the destination.

The Festivals and Events Program is structured to be a sponsorship, complementing the private and corporate support garnered for the festival or event. The festivals and events should have a broad-based appeal or they may start by tapping a niche/specialty market, and develop into a broader one.

Rather than setting a two-year award, the strategy also offers to provide a sustained level of support over a period of time for selected proposals. A five-year engagement cycle may be established.
with the ability of the TDC to review the progress on a quarterly basis. As the festival or event builds core support and achieves sustainability, it can share resources through the Co-op to expand its target audiences and increase opportunities to generate overnight visitors.

An example of the sliding scale to be used for future funding applicants is below.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 1</td>
<td>$50,000</td>
</tr>
<tr>
<td>Year 2</td>
<td>$40,000</td>
</tr>
<tr>
<td>Year 3</td>
<td>$30,000</td>
</tr>
<tr>
<td>Year 4</td>
<td>$20,000</td>
</tr>
<tr>
<td>Year 5</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

Small one-time or occasional financial support through sponsorships can be granted in amounts not to exceed $10,000. Although a sponsorship, each proposer is encouraged to bring its planned media buys with schedule and estimated expenses (by vendor and amount) to the CVB for its review and recommendations. This allows for the event to be incorporated into CVB media campaigns and strengthens partnerships to promote visits to the destination.

Youth and amateur sporting events are encouraged to contact the Tampa Bay Sports Commission (TBSC) which continues to offer sponsorships and grants (with event requests and reporting similar to the Florida Sports Commission). The TBSC is separately funded by the TDC to provide support throughout the year.

**Festival/Event Program Criteria:**

1. Ticketed and/or gated event(s) a priority.
2. Events planned during the off-peak season (May through December), a priority.
3. Evidences a continued growth in sponsorships, sponsorship revenues.
4. Evidences a continued growth in programming format/maturity.
5. Evidences a continued increase in revenues and efficient use of resources (management of expenses) to increase bottom line.
6. Track record of strong partners and fiscal responsibility.
7. Award amount is a good fit with sponsorship levels in an established package offered each year.
8. Program concept promotes the destination marketing and brand advocacy efforts of the CVB.
9. Works closely with CVB to arrange hotel packages and other promotions to engage potential out-of-state attendees and to measure overnight lodging stays and generation of expenditures (rental cars, retails sales, food and beverage sales.)
10. In print/online/mobile/broadcast collateral materials, the reference to the County and CVB must appear in the same format (such as the same size letters and font type) as the name or logo of any other funding source.
11. Makes available to the County and CVB similar sponsorship benefits as it offers to other sponsors, and may be requested to offer complimentary access to facilities, meetings, events and parking accessibility for up to five (5) County personnel.
12. Must have organized the event at least in the prior year, in order to tap Program (and must have a reasonable start-up window).
13. Maximum Sponsorship amount cannot exceed 20 percent of total (cash) revenues substantiated in prior year.
14. Must coordinate with CVB to schedule Event/Festival Profile surveys annually.
15. Within 90 days after the event is held, provides the County/CVB with an event report on results and outcomes including but not limited to attendance, ticket sales, overnight lodging, with a profit and loss statement and recommendations for enhanced marketing efforts in the next year.

What are the program parameters for the Out-of-Area Marketing Co-Operative (Co-op)?
The Out-of-Area Marketing Co-operative Program (Co-op) is limited to purchased media (print, online, mobile, broadcast (TV and radio), digital, OOH (Out-Of-Home), etc.) placements that are targeted outside and beyond the DMA. The intent is to generate overnight lodging stays and not to promote within the local drive market.

Coordination and collaboration in our out-of-area marketing efforts is essential to the destination marketing and branding efforts of the CVB. The CVB is recognized as the master marketer for our overall destination. With its scope of work and its overall magnitude of expenditures all out-of-area marketing funded by the TDC is coordinated by the CVB. The partnership ensures a more efficient use of marketing funds, impactful messaging on national and international levels and more effective outcomes for those expenditures. This Program has included: The David A. Straz, Jr. Center for the Performing Arts, The Tampa Trio (Florida Aquarium, MOSI and Lowry Park Zoo) and The Glazer Children’s Museum.

The funding model acknowledges the “room night” generation rationale for the original creation of TDT funding. Using CVB surveys conducted through each year, and Co-op participant data sources, campaigns and other marketing initiatives can be quickly refined. Analytics are compiled for immediate refinements and to assess long term impacts of the Co-op program. The measurement process looks at the actual room nights generated directly by an event, program or campaign, and applies survey instruments that provide a better nexus to the reason and the primary causal event for the room nights. With greater knowledge of the outcomes from marketing efforts, a direct linkage of the TDC funding amount to the likely level of room nights can be attributable to the participant.

The analytics reflect the funding model focus on room night generation, a return on the TDC investment (ROI) using a guideline of a $2 TDT increment for every room night generated at an average daily rate of $100 in the market utilized for consideration of continued support to the Co-op and its partners.

Co-op Program Criteria:
1. No funding for media inside the Tampa-St. Petersburg (Sarasota), Florida Designated Market Area (DMA).
2. No funding for venue management or industry media.
3. No funding for promotions linked to a specific hotel or private business.
4. No funding for CVB produced annual Meeting and Visitor Guides.
5. No funding for media commissions and media production costs (in-house or third party).
6. Priority on programming in the off-peak season (May through December), and seasonal and annual campaigns with advance planning.
7. Priority on identifying small investments with big impacts.
8. Priority on media centric to customers and influencing a visitor decision (backed by metrics).
9. Consideration of opportunities to leverage County TDT dollars with Pinellas and nearby County Destination Marketing Organizations to reach major domestic and international markets.
10. Advance planning of campaigns with partnership input to insure effective customer intercepts.
11. Co-op partner data to address ROI benchmarks, see “Role of Metrics and Surveys” on page 17.

Additional Considerations:
Factors deemed to be important by the TDC, some of which are referenced above in specific program initiatives, include but not limited to the following:

Marketing Plans - All organizations must provide the Marketing Plan of the organization (if available), as well as the marketing plan that outlines the specific activities and objectives (for which funding is being requested) that are designed to produce room nights, with an emphasis on cooperative and joint marketing strategies. Requests for advertising support must itemize planned media placements and the estimated cost for each as part of an Out-of-Area Media Plan.

Out-of-Area Marketing - Specific consideration will be given to significant marketing efforts beyond the Tampa-St. Petersburg (Sarasota) DMA.

"Off-Season" Events Marketing - Additional consideration will be given for events or programs that advance tourism during this market's traditional "shoulder/off-season" (May through December).

Facilities or On-going Programs - Tourism-related facilities or programs that operate on an ongoing basis must demonstrate how they benefit the local tourism industry through the generation of room nights.

Special Events/Activities - Events or activities that only occur on a periodic basis should have a primary emphasis on attracting visitors to Hillsborough County, thereby producing room nights.

Positive Factors: (1.) Research provided which demonstrates or documents the impact of the event or program on the generation of visitors and room nights; (2.) An organization's ability to demonstrate that TDT support will be needed only on a short-term basis, in order to enable it to build into a larger, long-term profitable event; (3.) Financial strength of organization to leverage and match the TDC funding support for the project; (4.) Willingness of an organization to refund some or all of the allocated TDT funds when the event is concluded; (5.) Events/programs that fulfill a special need within the tourism industry (i.e. Super Bowl, National Tour Association, and National Coalition of Black Meeting Planners) and/or (6.) Events/programs that enhance the overall tourism product by increasing the number and quality of tourist activities, thereby encouraging return visits.
Negative Factors: (1.) Organizations with a financial surplus in excess of the amount of funding being requested (submission of the organization's financial statements, see above, is required with application); (2.) Special events planned to be conducted during this market's peak season (January through March); and/or (3.) Advertising and marketing within a 50-mile radius of Hillsborough County. Other sources of funding should be used for local area advertising.

Return on Investment: The preceding evaluation criteria place a high priority on the ability of a TDT recipient to utilize its award in ways that maximize return on the investment made by the TDC. Although it is not a mandate that an organization directly produce the number of room nights required to generate the amount of tax funding received, the organization should give this factor serious consideration in the development of its marketing plans and goals. It is part of the deliberations and evaluations conducted by the TDC in the selection process.

If an organization is considering requesting funding support from the TDC, it should carefully assess the number of room nights that its event or program can reasonably achieve. A record of actual overnight stays resulting from the event in prior years, or comparable results from a similar exhibition or show in other cities may be useful in supporting the estimate.

The actual room nights generated by the event or program must be reported in the Quarterly Report, if the award is made to the organization.

What role does Survey Research and Performance Metrics play?
The TDC and its partners seek to make funding decisions that have measurable results for positive growth to the leisure and hospitality industries. The primary emphasis of the TDC is the Return on its Investment (ROI), with primary support to initiatives and events that directly generate overnight stays (or “room nights”) at lodging properties in Hillsborough County-based hotel/lodging properties to grow the TDT fund. An applicant should explain how the program or event will result in unique and documentable demand for local lodging (hotel/motel) facilities attributable to the proposed use of funds. Estimated or derived room night counts should be supported at year end by actual overnight lodging (room night) sales achieved.

Metrics and surveys provide the tools to ascertain the primary reason for visitation, measure dollar values of TDT funds generated by a funded event or attractor, and calculate the return on the investment of TDT funds provided to the festival, event or program. Managed by the CVB, primary data collection on visitor volume and spend estimates are from the origin visitor surveys and customer intercept surveys, primarily to capture domestic and international visitor profiles. For the Festivals and Events Program, the event attendee intercept surveys are conducted for individual events and attractions. For marketing campaigns conducted through the Out-of-Area Marketing Co-op Program, customer intercepts focus on the targeted audiences and markets. Secondarily, data mining enables supplemental collection on expenditures by our visitors on rental cars, gasoline, food and beverage and other retail expenditures in the County as well as sales at the venues and participating lodging properties.

The TDC supports the CVB in a marketing strategy action plan with measurable benchmarks which all participants can understand and support. The research and resulting insights will assist
in moving events beyond the incubator stage and launching significant events that generate room nights and increase TDT. Marketing campaigns can be readily tweaked/adjusted as the success of campaigns and events are known. Immediately generated outcomes can identify new and strong markets and those where/when efforts need to be consolidated. All partners in the Out-of-Area Marketing Co-op will provide any and all customer data that can be brought to focus on the investment decision for out-of-area marketing. Lodging entities are encouraged to work directly with the CVB to provide supplemental information. Food and beverage and other retailers benefiting from overnight and extended stays are encouraged to continue to establish links to the CVB research efforts.

The TDC/CVB annual survey process focuses predominately on the venues and participants of the Out-of-Area Marketing Co-op. It taps semi-annual and annual destination visitor profile reports and is linked with local validation against Smith Travel Research data, TDT collections and other available data sources. It includes an assessment of the extent incremental spending generates new travel and lodging volumes from campaigns. Such Co-op partner data should include elements of the following:

**Criteria:**
- Zip code analysis of tickets purchased.
- Web analytics, Google analytics, bookings, sales.
- Efforts to synchronize point of sale data generated by diverse software packages at venues.
- Efforts to synchronize mobile payment systems and related metrics derived from developing apps.
- Coordination of CityPASS, Artstampabay.com and other partner package/online/mobile initiatives that may be inclusive of non-CVB members.

**How do I apply for limited sponsorship support for our festival or event?**
Tourism-related events or activities that occur on a periodic basis that have a primary emphasis on attracting visitors to Hillsborough County, thereby producing room nights may qualify for a TDT funded award directly from the County. For small and emerging events, reporting significant room night generation can be a hurdle. To incubate emerging annual festival and events, a small scale application process administered through the CVB was designed in 2016.

For consideration of limited sponsorship support through the CVB, applicants should submit a completed Visit Tampa Bay Festival and Events Application which is part of the TDC formal application process in FY 17 and FY 18. All organizations are encouraged to apply as part of this formal application process for planning purposes. During the balance of the year, the application can be requested from the CVB as well. The application is for the sponsorship of a festival or event in a specific year. Required information includes objectives of the event, the targeted market, attendance fees, the current sponsorship package and promotional material on the event. It must also describe how the success of the event will be measured. The event description is particularly important in the evaluation of the application. The more detail provided the easier it will be for the staff of the County and the CVB to make a positive decision.
If the organization plans an event with proceeds going to charity, is it eligible for TDT funding?

To provide some flexibility, the TDC is willing to provide “up-front” funding for advertising and promotions to organizations that do make a profit from events. An organization that is proposing a new event for which a charitable contribution will be made from proceeds may want to consider this alternative. The organization must agree to reimburse the County for that portion of the TDT funds received from the County, based on a pro rata share of the net operating income, before the contribution to the designated charity, not to exceed the agreement amount. The pro-ration takes into account the actual revenues, expenses and net operating income (defined as total revenues less normal operating expenses before depreciation, amortization, interest expense or any other non-operating expense) to reimburse the TDC account. The TDC also may recommend an adjustment in the award request to take into account future charitable proceeds from the scheduled event in place of an adjustment after the event is held.

The organization must submit a budget in advance, showing estimated revenues and expenses and submit a final program revenue and expenditure report (Profit and Loss Statement) to the County. It also must disclose contributions made to the designated non-profit charities through a foundation related to the organization. Program files must be available for a County audit.

If the organization receives TDT funding, what requirements must it meet during funding?

The Agreement between the BOCC and the organization (Agency) outlines the specific requirements that the Agency must meet. The Agreement specifies the event or program funded, the types of expenditure which are eligible and the maximum that can be spent in each line item in the approved budget. Special conditions, such as matching funds, are identified in the Agreement. General conditions include: filing each Quarterly Report on time, completing the events reporting section in the Quarterly Report on time (if TDT funds are used for a specific event), following the budget in reporting expenditures or encumbrances, and requesting in writing to the Economic Development Department (EDD) any changes in budget items or total amounts before such changes occur. For details on completing the Quarterly Report, see page 21.

Funds awarded in each year in the two-year cycle are to be spent by the Agency in the specific year for which the budget has been approved. Funds cannot automatically be carried over to the second year of the same cycle. It is recognized that the Agency may have a legitimate request to carryover some part of the balance to the second year, or to apply it to marketing and promotion expenses for an event or project in the second year. To provide some flexibility, the Agency must request an extension in advance with the EDD staff. If deemed appropriate, the Agency must submit a revised budget showing the use and expected expenditures for the event/project to the TDC Program Manager for administrative approval before the end of the Fiscal Year. Any available balance at the end of the year will not be released to the Agency (unless a specific, special condition is approved formally by the County). Instead, the balance will be returned to the Tourist Development Trust Fund reserve at the end of the Fiscal Year.

TDT funded programs, projects and events must be held in the year budgeted and approved by the TDC, and before the end of the Funding Cycle. Because First Quarter TDT distributions are not released until mid-January, some flexibility will be permitted for advance media placement and planning for TDT funded events that are held in October through December, during the early part, or start, of the Funding Cycle. To provide for this flexibility, the TDC allows the Agency to make
payments for eligible expenses which occur prior to the beginning of the Fiscal Year, if the Agency has submitted a request for the prepayment to EDD staff in advance and this provision is included in the special conditions in the Agreement. The Agency also must include a detailed, itemized budget listing the specific eligible expenditures to be reimbursed by a later disbursement of TDT funds to the Agency.

In the first year of a two-year funding cycle, the authorization to an Agency to advance its funds and the requirements for reimbursement will be stated in the Agreement. A Special Condition in the Agreement will identify the amount that can be applied to the prepayment and the expense category. EDD staff will limit the amount of the total budget that can be reimbursed in this manner. (For example, the advance expenditure amount may not exceed one-half of the total approved by the TDC for an event.) The Agency will know by May of that calendar year, whether the TDC and the BOCC have approved that funding for which prepayment is planned. The contract condition will indicate that if a new two-year agreement is approved, under the new Agreement the Agency may reimburse itself for its advance payment. If a new Agreement were not approved, the Agency would be funding the advertising or event expense itself.

The Agency must perform under the terms of the Agreement, including maintaining reporting requirements of expenditures in accordance with accounting standards for for-profit or non-profit organizations. Reported expenses in the Quarterly Report must have supporting documentation attached to the submission, including copies of the invoice and check along with a copy of the advertisement or media placement funded by the TDT award, for awards up to $350,000, or as specified in the Agreement. Cancelled checks/wire transfer confirmations and bank statements may be submitted in later reports in that year, when they are available. The Agency must maintain program files including Quarterly Reports and supporting documents for on-site inspection. Reported expenditures not fully supported by such documentation will be deemed ineligible and the award amount, if dispersed, must be returned to the BOCC. For an Agency receiving more than $350,000 annually, the Agency must attach a detailed expense report (such as a check register or expense statement) to each Quarterly Report along with a profit and loss statement and trial balance of the organization. For a TDT funded event, a profit and loss statement also must be provided.

The EDD may conduct on-site programmatic reviews during the funding cycle, after making arrangements with the Agency. During the annual on-site programmatic review with the Agency, the EDD staff conducts a review of the Quarterly Report file(s) for the year, confirming actual expenditure documents against copies provided in the Quarterly Reports over the year. TDT award recipients must maintain accurate files for on-site inspection, which include: original purchase orders, invoices or contracts for expenditures, general ledger trial balance sheets, cancelled checks/wire transfer confirmations, bank statements and copies of advertisement or media placement funded by the TDT award. Records should be kept separate from the Agency’s operational files. Files must be maintained during the funding cycle and five years thereafter. The on-site programmatic review by EDD staff is in addition to the biennial audit that may be conducted by the County Clerk of the Circuit Court.

Other requirements are recognizing the Hillsborough County Board of County Commissioners/County Tourist Development Council in press releases, advertising and promotional material as a
sponsoring (including use of the County/TDC logo); and contacting the TDC Program Manager in advance of printing, posting and/or distribution of such pieces for review purposes when media releases reference the TDT funds.

Guidelines on Quarterly Reports

In the FY 18 and FY 19 funding cycle, Agreements will be primarily with the County. Some Agreements and sponsorships may be administered by the CVB on behalf of the County. The guidelines below outline the County Agreements with an Agency. Agreements between the CVB and an organization may vary from details below. The CVB contacts for the three visitor programming groups differ also. Samples of the County and CVB Agreements with an Agency are in the Appendix.

All TDT award recipients are required by Agreement with the County, to submit Quarterly Reports throughout the funding cycle. The reports must be submitted within 60 days after the end of the quarterly period. A schematic calendar to assist in reporting is in the Appendix, see “Tourist Development Tax Reporting Schedule.”

Quarterly Reports must be submitted to the TDC Program Manager in the Economic Development Department (EDD), according to the following schedule:

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>October - December</td>
<td>February 28</td>
</tr>
<tr>
<td>January - March</td>
<td>May 31</td>
</tr>
<tr>
<td>April - June</td>
<td>August 31</td>
</tr>
<tr>
<td>July – September</td>
<td>November 30</td>
</tr>
</tbody>
</table>

The Quarterly Reports may be submitted electronically or by U.S. Mail and should be sent to:

Marilyn P. Hett
TDC Program Manager
Economic Development Department, 20th Floor
P.O. Box 1110
Tampa, FL 33601-1110
(813) 272-6212
hettm@Hillsboroughcounty.org

Administrative, reporting and agreement questions may be forwarded to the same contact, above, via telephone or email.

Upon receipt of a Quarterly Report, EDD staff review and approve the report. Staff may discuss questions pertaining to the report with the Agency. After review, the report is logged in preparation of an invoice for payment. The Clerk of the Circuit Court processes the Quarterly, or monthly, payments as indicated in the Agreement. If the Agency does not spend the dispersed funds in a
timely way, the TDC Program Manager may determine that no further funds be released to the Agency until 80 percent of the released funds is spent and reported in a Quarterly Report. If the Agency is reporting total expenditures below the award amount near the end of the Fiscal Year, EDD staff may request a listing of the remaining eligible expenses before the Fiscal Year ends in September.

For one-time, out-of-cycle awards, disbursements usually are on a reimbursement basis. They may be released in one or in partial payments. Any advance funding with the balance on a reimbursement basis will be specified in the Agreement with the Agency.

An Agency that relies on TDT funding to advertise special events, must include in the Quarterly Report, within 60 days of the event, a summary of the lodging room nights (overnight stays) generated and the media used to promote the event. The event report is part of the Quarterly Report. See, “The Quarterly Report,” on page 24.

Quarterly Reports that are not submitted by the deadline, or are considered incomplete at the time of the deadline, will be deemed to be late. EDD staff will contact the Agency when a Quarterly Report is deemed to be incomplete and/or late, and are available to provide technical assistance to the Agency upon request.

For late reports or incomplete reports, payments of the TDT proceeds to the Agency will be withheld until the Quarterly Report is satisfactory. Delinquent reports may result in payments being withheld or other actions that are identified below, if issues arise over expenditures.

- Not releasing the award distribution unless all invoices and checks are received in support of the reported expenses.
- Not releasing the payment if irregularities questioned by staff are not clarified and resolved to staff’s satisfaction.
- Discontinuing the release of a remaining award if disallowed expenses are identified by staff and not corrected by the Agency.
- Discontinuing the release of a remaining award if the general use of award is not resolved between the Economic Development staff and the recipient.
- Placing the Agency on a reimbursement basis for continued infractions with the items, above.
- Recommending the termination of an agreement to the TDC and BOCC.

The Quarterly Report

The Quarterly Report provides the outline for the Agency to report on activities for that particular period which help it reach its contractual agreement with the County. The report includes a section for the quantification of lodging room nights generated by the funded activity for that quarter. There is a section also to report on the specific performance of an event held in that period. If an organization does not receive funding for a specific event, the section can be skipped.
The Agency’s Project Manager or Executive Director is to sign and date the second page of the report, indicating that the information in the report is correct.

The last pages of the Quarterly Report provide for reporting on expenditures allowed in the Agreement (identified in the approved budget and/or Special Conditions page) during that period and cumulatively. Eligible actual expenditures or encumbrances that have an invoice or purchase order are to be reported in the quarterly period in which they have been incurred. A missed item representing an expenditure from a previous quarter may be reported later as long as it is within the same Fiscal Year. Cancelled checks may be submitted in later reports in that year, when they are available. No expenditure made outside of the funding cycle is allowed, unless approved in advance, see page 20. Each section of the report is described in more detail, below.

**Tourist Development Tax Revenue Section**

Because the County releases a portion of the TDT Award to a recipient Agency typically before the filing deadline of the Quarterly Report, the recipient knows the payment it has received from the County and can provide it in the upper right hand section of page one. For example, as indicated in the Tourist Development Tax Reporting Schedule, see Appendix, the first quarter payment is issued by the end of January. This is the amount that should be listed on the line for the First Quarter.

**Section 1**

The completeness of this section is critical to the success of the Agency in meeting contractual requirements for TDT funding. The TDC places a high priority on the Agency to generate at least the number of room nights estimated in the application for funding.

The Agency is to report the total number of room nights generated over the quarterly period. The cumulative total is to be provided, as well as the method of estimating visitation and the lodging room nights generated.

There are many ways to calculate and substantiate room nights generated by the event or program supported by TDT funding. All efforts should be taken to report the actual overnight stays at lodging properties (room nights) directly generated by the funded program or event. Preliminary estimates should be supported by final, actual counts. Not all approaches below are applicable to a specific event or Agency.

1. For events, a count or sampling study can be undertaken during the event. The Tampa Bay CVB can contract with a company that does on-site or telephone surveys of participants at an event. The report can provide an estimate of how many people stayed overnight at hotels, RV parks or guest homes.
2. The organization can enter zip code or other locational and lodging data on attendees as they enter the gate or entrance of a facility. Gated events are encouraged.
3. A contest or raffle can be run at the doors or gates with a small form that captures information on whether an attendee is from beyond the DMA or at a minimum, a 50-mile radius, and is staying at a nearby lodging facility.
4. Arrangements can be made with nearby and area hotels to offer hotel and event packages in advance. The hotels can report on the number of rooms sold through the special arrangement.
5. Hotel managers can be contacted in advance of the event and afterwards they can provide an estimate of the additional number of hotel rooms that were generated by the event being held.
6. A market capture rate can be estimated, based on the total number of visitors over a defined time, as well as the percent who are from beyond a 50-mile radius. Based on that out-of-area percent, the portion who stayed in hotels or other lodging facilities can be estimated. The estimate must be confirmed by another method of actual counting. The initial capture analysis also must be based on the actual performance of a similar, and/or local venue.
7. Participants in an event (such as vendors, actors or craftsmen) may use lodging properties. They should be included in any count.
8. For museums, history centers and other venues, a visitor sign-in sheet or book, or other recording device can be maintained which records the date with the name of the party and whether the party is staying overnight at a hotel, motel or other lodging place in the area.
9. Multi-media advertising and promotions on web pages can capture customer engagement through metrics on click-throughs and ticket and lodging sales.
10. For a Visitor Information Center (VIC), a log, either a book or database, should be maintained of visitors to the center. The extent of the details on each visitor may vary with the VIC as well as the season. Records should be maintained on mail, email/internet and telephone requests as well.

The successful management of events and organizations depends on monitoring performance. It is highly recommended that program managers review their process of collecting, analyzing and documenting the information to ensure that they are measuring accurately the success and growth of their organizations.

Section 2
All recipients of TDT funding are encouraged to partner with other recipients. The Agency is to list the marketing activities and programs conducted in that quarterly period that were conducted with other agencies funded by the TDC to promote tourism. A list of award recipients is in the Appendix.

Section 3
The funding priority of the TDC is out-of-area marketing. The Agency is to list the initiatives it has taken over the quarter to promote an activity, project or program in markets beyond the 50-mile area.

Section 4
The Event reporting section must be filled out in a timely manner by the Agency that has received TDT funding for one or more events. Each event must be reported within 60 days of the date of the event. Agencies that use TDT funds for an event that is not specified in its Agreement should provide the information as well. An example of an unspecified event is when an organization receives TDT funds to bid for sports events. After the bid is accepted and the game is held, the performance of the game should be entered in this section, or on an attached page. Agencies that use TDT funding for special marketing programs that may run for a fixed period of time also are encouraged to report the impact of targeting TDT funds in this section.
Agencies that do not have an event to report are to circle N/A and to proceed to the Tourist Development Tax Expenditures reporting section.

For each event, the following details must be submitted: the name of the event, the day(s) (dates) on which the event was (were) held, the total number of attendees to the event, the total number of attendees from out of the area (beyond a 50-mile radius), the total number of lodging room nights generated by the event, and the method that is used to count the number of attendees and room-nights. The Agency also is to provide a copy of the advertisement or media placement funded by a TDT award as well as list the advertising media and the date of the publication and/or airing used to promote the specific event. Expenditure reporting requirements must be met as outlined below. Additional pages can be added to list the details.

The Agency must submit to the County a final income and expense (profit and loss) statement for each event before the end of the Fiscal Year. It should closely match the approved budget. For those agencies that operate Visitor Information Centers supported by TDT funds, an income and expense (profit and loss) statement must be provided at the end of the Fiscal Year. Program files must be available for an audit by the County.

If the Events reporting section is not completed within 60 days, the Quarterly Report will be considered incomplete and late. Department staff will contact the Agency to have the report revised to include the Event. If a satisfactory Event report is not submitted by the deadline, the Agency will be deemed to be late in its submission of Quarterly Reports and the award payment may be withheld.

**Tourist Development Tax Expenditure Reporting**

The Agency must perform under the terms of the Agreement, including maintaining reporting requirements of expenditures in accordance with accounting standards for non-profit (or for-profit, if applicable) Agencies. As part of the Quarterly Report requirements, the Agency must maintain files at its place of business with supporting documentation for each payment reported. These files must contain the original purchase order, invoice or contract along with the cancelled check/wire transfer confirmation, general ledger trial balance sheets, bank statements and copies of the advertisement or media placement funded by a TDT award. For additional details on maintaining files for an on-site audit, see page 20.

The completion of the expense reporting section requires appropriate entry and filing procedures to meet on-site audit requirements. For agencies receiving $350,000 or less from the TDC, a copy of each supporting document (invoice, cancelled check/wire transfer confirmation, and copy of advertisement or media placement) must be attached to the Quarterly Report, unless specified in the Agency’s approved Special Conditions page in the Agreement. For matching requirements, similar documentation is required. Cancelled checks may be submitted in later reports in that year, when they are available. This precludes any question about the expenditure before an on-site audit is conducted.

For an Agency receiving more than $350,000 annually, the Agency must attach a detailed expense report to each Quarterly Report along with a detailed income and expense (profit and loss)
statement and trial balance of the Agency for that quarter and year-to-date. The TDC Program Manager may determine that Quarterly Report documentation may be reduced when eligible expenses exceed the award by an agreed upon amount/coverage ratio which is specified in the Special Conditions page in the Agreement. For an Agency which has staff and administrative expenses specified in its Special Conditions and/or approved budget pages in the Agreement, complete and detailed justification for all eligible travel, meal and entertainment related expenditures should be provided on the travel expense documents to comply with Florida Statutes and IRS rules.

On the Quarterly Report, the expenditures are to be listed in the appropriate expenditure category as identified in the Agreement approved by the BOCC. Expenditures designated in the “Other” category in the Agency’s approved budget (and also may be referenced in the Special Conditions page) should be listed separately (i.e. web page development, brochure distribution, tradeshows exhibitor fees) when reported. Any category modifications are to be requested in advance and in writing to the TDC Program Manager. Any submitted expenses that have not been formally approved will be deemed ineligible. On page three (3) of the Quarterly Report form, list each current expenditure and identify each by vendor and check number. Subtotal each expenditure category and calculate the expenditure total for each quarter. On page four (4), show cumulative, quarterly totals for each expenditure category to ensure that the Agency is on-track according to its approved budget in the Agreement.

Agencies that are using an accounting software package can provide the same information for that quarter and year-to-date in a print-out and attach that report, if it clearly provides the same information as required in this section. The tables on pages 3 and 4 of the Quarterly Report form are available in Word and Excel formats.

Only actual expenditures or encumbrances that have an invoice or purchase order are to be reported, typically in the quarterly period in which they have been incurred. An encumbrance is to be reported once, and not repeated as an expenditure in a later Quarterly Report. For a commitment to be an encumbrance, there must be an agreement between the two parties, i.e. an invoice or contract. Copies of the agreements are to be attached to the Quarterly Report and the original maintained in the Agency’s file. If the actual expense is different from the originally reported encumbrance, the difference is to be reported in a later Quarterly Report and the adjustment made. A copy of the final invoice is to be forwarded to the Department and the Agency maintains the original invoice in its file. No estimated or planned expense is to be reported on the Quarterly Report expenditure pages.

The expense reporting section of the Quarterly Report should be carefully reviewed before submitting the Quarterly Report to the County. This is to ensure that all information is entered and the totals are summed correctly. Incorrect totals, check amounts or expenditure category listings may result in a report being considered delinquent.

**Eligible Activities and Expenditures**

Focusing on tourism promotion and marketing, the following are the major expenditure categories that are approved in the Agreements and are identified in the Agency’s approved budget and/or
Special Conditions page. Eligible expenditures must be primarily related to the advancement and promotion of tourism that generates overnight stays in the County.

**Purchase of Advertising** - Advertising is the medium to get the commercial message across. The purchasing of space in newspapers, mass audience magazines, social media, travel journals, trade magazines, radio, spot television, and web sites (other than the Agency’s own) is allowed. Billboards and outdoor advertising are not part of this category.

**Media Production Cost** - Expenses related to design, copy, graphics, and printing of advertising are included, as well as studies to enhance market positioning or obtain market feedback.

**Billboards/Posters/Signs** - Includes outdoor advertising media, its design, printing, rental and other related expenses. Funds are for traditional billboards and signs, excluding entry markers or banners, and are limited to advertising an event or program that generates measurable hotel room/overnight stays. Billboards must be approved specifically by the TDC. The TDC may set a maximum allocation of the award to the specific expenditure.

**Promotion Materials** - Includes the design and printing of brochures, flyers and press kits for mail distribution, trade shows or events.

**Other** - Permitted expenditures include:
- Design, development and/or upgrade of a promotional web page(s) or portal.
- Mail and distribution expenses related to the placement of brochures and other printed materials which are supportive of out-of-area marketing.
- Only exhibitor fees that are charged to rent a booth or exhibition space at trade and association conferences.

Limited flexibility recognizes that the Agency may be invoiced for a booth rental charge that also is tied to a conference attendance fee for the individual who tends the booth. In its application for funding, the Agency must identify the trade show and exhibition and the estimated booth expense and itemize it on the budget pages. In addition, the Agency should work closely with the Tampa Bay CVB in its planning and budgeting for a trade or association show to optimize resources and the impact on destination marketing efforts. Other booth rental charges are not eligible, see page 28. Expenses for the printing or production of materials promoting the destination which are distributed at such a booth continue to be allowed.

TDT funds can be used for participating in a Visit Florida advertising or promotional co-op opportunity and in advertising coordinated by the Tampa Bay CVB. They cannot be used for lodging and travel-related expenses associated with a promotional or trade show expense, unless specified in the Agreement.

**Expenses not Allowed**

TDT funds awarded to organizations for marketing activities cannot be used to pay the annual dues or membership fees to an organization, such as Visit Florida, the local Convention and Visitors Bureau, or any Chamber of Commerce.
Staff and Administrative expenses are typically not allowed, unless specified in the Agreement (in the special conditions and/or the approved budget).

Expenditures on food and drinks, dining or complimentary meals for volunteers are not allowed, unless specified in the Agreement (special conditions and/or the approved budget).
Expenditures for lodging, staff time, travel or food, general conference fees, promotional trinkets, and supplemental booth rental charges (such as for finishings, electrical connections, carpeting, set-ups and disassembly) associated with a promotional or trade show expense are not allowed, unless specified in the Agreement (special conditions and/or the approved budget).

TDT funds cannot be used as a match to a Tampa Bay CVB grant, a co-op opportunity directly funded by TDT funds (including the Tampa Bay CVB Countywide Arts, Culture and Events Cooperative Marketing Initiative) or another County grant/award (unless approved and noted in the Agreement on the Special Conditions page). Collaborative programs supported by TDT funding, such as those of the Tampa Bay Sports Commission and the Tampa Bay CVB Countywide Arts, Culture and Events Cooperative Marketing Initiatives may involve partnership funding matches so that other Agencies may participate in an event or promotion. When partnership matches are sought, the Agency may not use funds from its TDT award to meet the matching requirement, unless it is specified in the Agency’s Agreement that TDT funds are eligible for such a match. This condition would not apply to the Tampa Bay CVB.

Other charges related to renting a trade show booth are not reimbursed. Exhibition and trade show charges for booth finishings, electrical connections, carpeting, set-ups and disassembly are not eligible. Conference fees are not eligible, except under special billing conditions noted on page 22.

Advertising agency commissions should not be included in media and production budgets. However, EDD staff will assist in assessing any special considerations based on the Agency’s total advertising expenditures and marketing plan.

TDT funds cannot be used for on-going maintenance of websites, unless specified in the Agreement (special conditions and/or the approved budget).

Significant deviation from the approved budget line items requires a written request for any change in advance of such expenditures over the two-year funding cycle. All requested changes in line items and amounts approved by the BOCC must be submitted in a written request to:

Marilyn P. Hett
TDC Program Manager
Economic Development Department, 20th Floor
P.O. Box 1110
Tampa, FL 33601-1110
hettm@Hillsboroughcounty.org

The request must be approved before any change is made. The TDC Program Manager can approve requests for minor changes. Major shifts in the use or amount of funding may require approval by the BOCC.
Appendix

Florida Statute 125.0104, Local Option Tourist Development Act

Florida Laws and Local Ordinances, Tourist Development (Room) Tax

Current Hillsborough County TDC Members

Tourist Development Tax Receipts by Fiscal Year (FY), FY 06 - FY 16

Tourist Development Tax Awards, FY 12 - FY 17
(Three cent portion)

Hillsborough County Visitor Information Center Guidelines

Sample Agreements (Contracts)

Tourist Development Tax Reporting Schedule

Quarterly Report (Sample)

Government in the Sunshine

Policy on Public Comment
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) 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. 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 to the county by 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 imposed 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; or
   b. 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; or

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including 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, 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.

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, 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, 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 reenacting 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. 56, 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.
FLORIDA LAWS AND LOCAL ORDINANCES

ARTICLE III. TOURIST DEVELOPMENT COUNCIL (LAWS OF FL, CH. 2001-311)

Sec. 1. [Hillsborough County Tourist Development Council; composition.]

Notwithstanding any provision of general law, the Hillsborough County Tourist Development Council shall consist of 11 members. The Chair of the Hillsborough County Board of County Commissioners or any other member as designated by the chair shall serve on the Council. The governing board of Hillsborough County shall appoint an elected municipal official from each municipality within the county to the council the governing board of the county shall also appoint seven members to the council who are persons involved in the tourist industry and who have demonstrated an interest in tourist development, of which 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 a tourist development tax. The additional municipal and industry members shall be appointed within 30 days after the effective date of this act. The changes in composition of the membership of the Hillsborough County Tourist Development Council mandated by the act shall not cause the interruption of the current term of any person who is a member of the Hillsborough County Tourist Development Council on the effective date of this act.

Sec. 2. [Effective date.]

This act shall take effect upon becoming a law.

Approved by the Governor, May 25, 2001.

*Editor's note-Printed herein is Laws of Fla. Ch. 2001-311. The absence of a history note indicates that the provision remains unchanged from the original. Obvious misspellings have been corrected without notation. For stylistic purposes, a uniform system of headings, catch lines and citations to state statutes has been used. Additions made for clarity are indicated by brackets.

Filed in Office Secretary of State May 25, 2001.
ARTICLE IV. TOURIST DEVELOPMENT (ROOM) TAX

Sec. 46-240. Levy and imposition of tourist development tax.

(a) There shall be levied and imposed throughout the incorporated and unincorporated areas of Hillsborough County, Florida, a tourist development tax at a rate of five 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, rooming house, mobile home park, recreation vehicle park 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 non-monetary considerations.

(b) 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 considerations for the rental or lease.

(c) 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.

(Ord. No. 78-10, § 1, 10-1-1978; Ord. No. 86-25, § 1, 9-25-1986; Ord. No. 90-3, § 1, 3-1-1990; Ord. No. 94-13, § 1, 11-28-1994)

Sec. 46-241. Local administration of tourist development tax.

(a) Initial collection of the tourist development tax shall be made in the same manner as the tax imposed under F.S. Ch. 212.

(b) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Hillsborough County Tax Collector, who shall keep appropriate records of said funds. The same duties and privileges imposed by F.S. Ch. 212 upon dealers in tangible property, respecting the remission and collection of tax, the making of returns, and the keeping of books, records, and accounts, and the payment of a dealer's credit and a credit for returned rentals shall apply to and be binding upon all persons who are subject to the provisions of this article; provided, however, the said Hillsborough County Tax Collector 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.

(c) The Hillsborough County Tax Collector may promulgate rules and prescribe and publish the forms necessary to effectuate this article.

(d) The Hillsborough County Tax Collector shall perform the enforcement and audit functions associated with the collection and remission of this tax, including, without limitation, the following:

(1) For the purpose of enforcing the collection of the tax levied by this article, the 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 article, in order to determine whether they are collecting the tax or otherwise complying with this article. In the event said person refuses to permit such examination of its books, records, or other documents by the Tax Collector as aforesaid, such person is guilty of violating the provisions of this article and shall be subject to the penalties provided for in F.S. § 125.69. The Tax Collector 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 person, together with gross receipts from such sales, and other pertinent records and papers as may be required by the Tax Collector for the reasonable administration of this article; and all such records which are located or maintained in this State shall be open for inspection by the Tax Collector at all reasonable hours at such person's place of business located in Hillsborough County. Any person who maintains such books and records at a point outside this County must make such books and records available for inspection by the Tax Collector in Hillsborough County. Any person subject to the provisions of this article, who violates these provisions is guilty of violating the provisions of this article and shall be subject to the penalties provided for in F.S. §125.69.

(3) The 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 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 of the records, receipts, invoices, and related documentation of the taxpayer must be made available to the auditor.

3. Any other request or suggestions the 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.

(4) All taxes collected under the article shall be remitted to the Tax Collector, who shall administer the tax according to the provisions of F.S. Ch. 212 and shall have the same powers, duties and responsibilities as the Department of Revenue under F.S. Ch. 212.

(e) Up to 1.5 percent of the tourist development tax collected shall be retained by the Tax Collector for costs of administration.

(f) The collections received by the Tax Collector, less the costs of administration (up to 1.5 percent) on collections received, shall be paid, on a monthly basis to the Clerk of the Board of County Commissioners of Hillsborough County, Florida, and placed in the Hillsborough County Tourist Development Trust Fund. Interest on the collections received by the Tax Collector shall be paid to the Clerk of the Board of County Commissioners on a quarterly basis and placed in the Hillsborough County Tourist Development Trust Fund.

(g) Tourist development tax revenues may only be used in accordance with the provisions of F.S. §125.0104.
(h) The County, through the Hillsborough Tax Collector, assumes all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payment of delinquent tourist development taxes. The County adopts and delegates to the Tax Collector any and all powers and authority granted to the Department of Revenue in F.S. § 125.0104 and F.S. Ch. 212, to determine the amount of the tax, penalties, and interest to be paid by each person subject to the tax hereunder and to enforce payment of such tax, penalties and interest. (Ord. No. 78-10, § 2, 10-1-1978; Ord. No. 91-22, § 1, 1-1-1992; Ord. No. 94-13, § 2, 11-28-1994)

Sec. 46-242. Hillsborough County Tourist Development Council.

The Hillsborough County Tourist Development Council shall continuously review expenditures of revenues from the Tourist Development Trust Fund and shall receive at least quarterly expenditure reports from the Board of County Commissioners or Clerk of the Board of County Commissioners. Expenditures which the Council believes to be unauthorized shall be reported to the Board of County Commissioners and Department of Revenue. The County Commissioners and Department of Revenue shall review the Council's findings and take appropriate administrative or judicial action to ensure compliance with this article and the provisions of F.S. § 125.0104. (Ord. No. 78-10, § 3, 10-1-1978)

Sec. 46-243. Tourist Development Plan.

(a) Upon expiration of the tourist development plan, the Board of County Commissioners may, by resolution, adopt, approve and amend any future plan for tourist development. The receipts of the one percent of the tourist development tax levied pursuant to F.S. § 125.0104(3)(l) shall be used only 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 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 as authorized by F.S.§ 125.0104(3)(l)(3).

(4) If the tourist development tax revenue generated pursuant to Ordinance No. 90-3 and F.S. § 125.0104(3)(1), in the immediately preceding fiscal year exceeds the maximum annual debt service by 1.5 times on all debt secured or paid with the revenue generated pursuant to Ordinance No. 90-3 and F.S. § 125.0104(3)(1), then revenue collected pursuant to Ordinance No. 90-3 and F.S. § 125.0104(3)(1) may be used to 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. Revenue generated pursuant to Ordinance No. 90-3 and F.S. § 125.0104(3)(1) may only be used for the promotion and advertising of tourism after satisfaction of all then current debt service requirements payable therefrom and the establishment of adequate reserves for then current debt service requirements at levels recommended by County staff to ensure that County general fund revenue is never needed to pay the debt service pledged or payable by revenue generated by Ordinance No. 90-3 and F.S. §125.0104(3)(1).
(b) The receipts of the one percent of the tourist development tax levied pursuant to F.S. § 125.0104(3)(n) shall be maintained in a separate account and shall be used only 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 F.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) If the tourist development tax revenue generated pursuant to Ordinance No. 94-13 as authorized by F.S. § 125.0104(3)(n) in the immediately preceding fiscal year exceeds the maximum annual debt service by 1.5 times on debt paid with the revenue generated by Ordinance No. 94-13 and F.S. § 125.0104 (3)(n), then revenue collected pursuant to F.S. § 125.0104(3)(n), after satisfaction of all the current debt service requirements therefrom, may be used to 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. Revenue generated pursuant to Ordinance No. 94-13 and F.S. §125.0104(3)(n) may only be used for the promotion and advertising of tourism after satisfaction of all then current debt service requirements payable therefrom and the establishment of adequate reserves for then current debt service requirements at levels recommended by County staff to ensure that County general fund revenue is never needed to pay the debt service pledged or payable by revenue generated by Ordinance No. 94-13 and F.S. §125.0104(3)(n).


Editor's Note— The date given for Ord. No. 80-7 is the adoption date. The ordinance was effective upon receipt of official acknowledgment from the Department of State that said ordinance has been filed.

Sec. 46-244. Penalties and liens.

(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 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, F.S. § 775.083 or F.S. § 775.084.

(b) 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.
(c) 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. 78-10, § 5, 10-1-1978)

Sec. 46-245. Repeal of tourist development tax.

(a) Upon petition of 15 percent of the electors in the unincorporated and incorporated areas of Hillsborough County, the Board of County Commissioners shall cause an election to be held for repeal of the tourist development tax. Any such election shall be subject only to the outstanding bonds for which the tax has been pledged.

(b) The one percent of the tourist development tax levied pursuant to F.S. § 125.0104(3)(l) for the purpose of paying debt service on bonds issued to finance the construction, reconstruction, or renovation of professional sports franchise facilities shall automatically stand repealed upon the retirement of all bonds issued for financing same.

(c) The one percent of the tourist development tax levied pursuant to F.S. § 125.0104(3)(n) for the purpose of paying debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility for a new professional sports franchise as certified by the Department of Commerce pursuant to section 288.1162, Florida Statutes, shall automatically stand repealed upon the retirement of all bonds issued for financing same. Additionally, the Board of County Commissioners shall consider reducing the levy by ¼ percent increments when revenue collected pursuant to F.S. § 125.0104(3)(n) exceeds all bond obligations for new professional sports franchise facilities.


Sec. 46-246. Modification of tourist development plan.

(a) The tourist development plan may not be substantially amended except by ordinance enacted by a four-fifths majority vote of the Board of County Commissioners. (Ord. No. 78-10, § 8, 10-1-1978)

Sec. 46-247. Severability.

It is declared to be the intent of the Board of County Commissioners that, if any section, subsection, sentence, clause, phrase, or portion of this article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

(Ord. No. 78-10, § 9, 10-1-1978)

Secs. 46-248—45-260 Reserved.
HILLSBOROUGH COUNTY TOURIST DEVELOPMENT COUNCIL

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Jcollier@Mainsailhotels.com

Jeffrey Antonaccio
Regional Vice President, Operations
McKibben Hotel Management
5315 Avion Park Drive, #120
Tampa, FL 33607
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jeff@mckibbonhotels.com

TDC ADMINISTRATION

Ronald D. Barton
Assistant County Administrator,
Economic Prosperity
813-272-6210 Fax 813-276-2638
bartonr@hillsboroughcounty.org

Marilyn P. Hett
Manager, Tourism Development
Economic Development Department
813-272-6212 Fax 813-276-2638
hettm@hillsboroughcounty.org
<table>
<thead>
<tr>
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<td>MARCH</td>
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<td>$2,138,031</td>
<td>$1,877,313</td>
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<td>MAY</td>
<td>JULY</td>
<td>2,350,392</td>
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<td>AUGUST</td>
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<td>OCTOBER</td>
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<td>$1,203,689</td>
<td>$1,429,148</td>
<td>$1,490,234</td>
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<td>TOTAL AMOUNT COLLECTED</td>
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<td>$29,606,250</td>
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<td>$23,747,852</td>
<td>$21,194,472</td>
<td>$21,032,444</td>
<td>$19,104,025</td>
<td>$17,537,996</td>
<td>$18,423,389</td>
<td>$21,264,992</td>
<td>$21,840,899</td>
<td>$20,690,942</td>
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| TOTAL AMOUNT REMITTED      |                          | $29,606,250 | $26,823,645 | $23,747,852 | $21,194,472 | $21,032,444 | $19,104,025 | $17,537,996 | $18,423,389 | $21,264,992 | $21,840,899 | $20,690,942 |

| annual increase $          |                          | 2,762,605    | $3,075,793 | 2,553,280 | 182,028   | 1,828,418   | 1,556,029   | (865,294) | (2,671,703) | (345,877) | 1,149,927,59 | 832,412,24 |
| annual increase %          |                          | 10.4%        | 13.0%       | 12.0%     | 0.6%       | 10.1%       | 8.9%        | -4.3%    | -13.5%      | -2.5%     | 5.6%       | 4.2%       |

Source: Hillsborough County Tax Collector
<table>
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<tr>
<th>APPLICANT</th>
<th>APPROVED FY 12</th>
<th>APPROVED FY 13</th>
<th>APPROVED FY 14</th>
<th>APPROVED FY 15</th>
<th>APPROVED FY 16</th>
<th>APPROVED FY 17</th>
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<td>$8,200,000</td>
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<td>400,000</td>
<td>400,000</td>
<td>400,000</td>
<td>400,000</td>
<td>400,000</td>
<td>400,000</td>
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<td>Tampa Convention Center</td>
<td>1,000,000</td>
<td>1,100,000</td>
<td>1,100,000</td>
<td>1,100,000</td>
<td>2,000,000</td>
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<td><strong>SUB-TOTAL FACILITIES</strong></td>
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<td><strong>SPECIAL EVENTS/MISC. CATEGORY</strong></td>
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<td>600,000</td>
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<td>710,000</td>
<td>760,000</td>
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<td>Countywide Arts and Culture Co-op</td>
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<td>Visitor Programming - Visitor Experience (VIC)</td>
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<td>Visitor Programming - Festivals &amp; Events</td>
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<td>na</td>
<td>200,000</td>
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<td>nr</td>
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<tr>
<td>Ruskin Chamber</td>
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<td>Ybor City Chamber</td>
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<td>70,000</td>
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<td>Tampa Bay History Center</td>
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<td>Tampa Bay Black Heritage Festival</td>
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<td>Friends of the Riverwalk, Inc. Riverfest</td>
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<td>Glazer Children's Museum</td>
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<tr>
<td>Big East Co-op</td>
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<td><strong>SUB-TOTAL SPECIAL EVENTS/MISC</strong></td>
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<td><strong>GRAND TOTAL</strong></td>
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<td>11,850,000</td>
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<td>-</td>
<td>(50,000)</td>
<td>(14,500)</td>
<td>(380,000)</td>
<td>(180,000)</td>
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<td>$11,800,000</td>
<td>$12,110,000</td>
<td>$14,766,000</td>
<td>$15,766,000</td>
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**NOTES**

1. In FY 12-13, Trio brand marketing award was consolidated, totaling $240K, and administered by Florida Aquarium.
2. In FY 14 and FY 15, Reserves were set up for TCC Capital Funding, Tampa Bay CVB Overage and TCC Incentive Fund. Total Friends of Riverwalk funding in FY 15 was $40,000.
3. In FY 16 and FY 17, 3 Visitor Programming Groups were created to consolidate individual awards made in prior year and to create a Festival Sponsorship program.

See next page for more details.

4. Chart shows Plan amount, not awards from Reserves. In FY 15, total funding to Friends of Riverwalk is $40,000, Gasparilla Music Festival $35,000 and Film Festival $15,000.
## SUMMARY
### VISITOR PROGRAMMING GROUPS
#### FY 2016 AND FY 2017 AWARDS
##### (3% Portion)

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<th>ESTIMATES OF TOURIST DEVELOPMENT</th>
<th>FY 2016</th>
<th>FY 2017</th>
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<td>APPLICANT</td>
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<tr>
<td>Tampa Bay CVB (TBCVB)</td>
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<td><strong>TCC/VISITOR EXP./MARKETING/SPECIAL EVENTS</strong></td>
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<td>Tourism Categories (remaining allocation):</td>
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<td>Visitor Experience Category (Adm. by CVB)</td>
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<td>(See Note 1)</td>
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<tr>
<td>Plant City Chamber Visitor Center</td>
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<td>Ybor City Chamber Visitor Center</td>
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<tr>
<td>Balance to CVB Administered Co-op</td>
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<td>Festivals and Events Program (Adm. by CVB)</td>
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<td>(See Note 2)</td>
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<td>Tampa Bay Black Heritage Festival</td>
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<td>Gasparilla Music Festival</td>
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<td>Gasparilla Intl Film Festival</td>
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<td>Out of Area Marketing Co-op (Adm. by CVB)</td>
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<td>Tampa Trio-Florida Aquarium</td>
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<td>Glazer Children’s Museum</td>
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<td>Balance to Other Arts and Culture Support</td>
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<td><strong>SUBTOTAL, TCC/VISITOR EXPERIENCE/ MARKETING/SPECIAL EVENTS</strong></td>
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### BASE BUDGET ON NET REVENUES

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<th>(See Notes 1, 2, and 3)</th>
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<td>Transfer from Reserves</td>
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### BASE BUDGET ON NET REVENUES WITH APPROPRIATION FROM RESERVES

<p>| | |</p>
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<tr>
<td>$14,580,000</td>
<td>$15,380,000</td>
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**NOTE 1:** Baseline budget is fixed at $150,000 annually for Visitor Experience program. In order to establish a $200,000 program budget for both FY 16 and FY 17, a transfer from reserves of $50,000 each year will be required.

**NOTE 2:** Baseline budget is fixed at $150,000 annually for Festivals and Events program. In order to establish a $200,000 program budget for both FY 16 and FY 17, a transfer from reserves will be required.

**NOTE 3:** Baseline budget is estimated at $540,000 in FY 16 and $740,000 in FY 17 for Out-of-Area Marketing Co-op program. In order to establish a $820,000 program budget for both FY 16 and FY 17, a transfer from reserves will be required of $280,000 and $80,000, respectively.

**NOTE 4:** Base Budget totals, above, exclude Debt Service for TCC and Plant City Stadium.
HILLSBOROUGH COUNTY VISITOR INFORMATION CENTER GUIDELINES

1. Ten “standards” for Visitor Centers in Hillsborough County

- Easy on/off access on the major arterial roads coming into Hillsborough County or in a major destination for area visitors.
- Accessible parking for guests.
- Open a minimum of eight (8) hours per day, or based on destination traffic, and open a minimum of six (6) days per week (with the exception of the Tampa Convention Center location).
- Directions/FAQ/Maps about the destination will all be consistent with the location.
- Distribution of local information as well as information on other areas of Hillsborough County.
- Coordinated training of staff and volunteers on the various attractions, events and tourism related facilities in Hillsborough County.
- Allow use of information center for countywide sponsorships or advertising programs.
- Phones with connection with other “official” information centers.
- Consistent feel and look of information presented, signage and staff.
- Technology in place that allows the dissemination of information and/or the opportunity to book attraction tickets, hotel rooms and event tickets.

The location, size and service volume are factors in the successful operation. The size of the center should be adequate to ensure quality service without a significant waiting time. If an entity brings a corporate partner that wants to donate space, as long as all the information is at the center, the size of the center may not be deemed as significant.

2. The priority for development of the standardization and development of new centers should be in two parts.

a. Bring existing information centers to the “standard.”

b. Develop new centers in the following order:
   1) Ybor City (Center developed in partnership with Centro Ybor’s original developer and the Ybor City Chamber of Commerce). TDC supported Ybor City Chamber of Commerce efforts to develop an information center in Centro Ybor. It is located in the heart of historic Ybor City and involves a private/public partnership that should be encouraged in establishing and operating the center.
   2) I-75 for passengers coming southbound (preferably between Fowler Avenue and Bruce B. Downs Boulevard).
   3) Tampa downtown district (Tampa Bay CVB) Visitor Information Center opened in the Channelside/Cruise Terminal area in 2002.
   4) I-75 for passengers coming northbound (preferably off the Sun City Center/Ruskin exit).
AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into, by and between Hillsborough County, a political subdivision of the State of Florida, hereinafter referred to as the "County" and AGENCY (NAME), a private not-for-profit 501(c)(3) corporation existing under the laws of the State of Florida, hereinafter referred to as the "AGENCY."

RECITALS

WHEREAS, Hillsborough County Ordinance No. 78-10, as amended, and codified in the Hillsborough County Code of Ordinances and Laws, Part A, Chapter 46, Article IV, permits Hillsborough County to impose and levy a five percent (5%) Tourist Development Tax ("TDT") throughout Hillsborough County for the purposes described in Section 125.0104, Florida Statutes; and

WHEREAS, the levy of said TDT originally was approved by the majority of the electors of Hillsborough County on September 12, 1978; and

WHEREAS, on June x, 2017, the Hillsborough County Board of County Commissioners (BOCC) approved a plan for the distribution of revenues from the three percent (3%) portion of the TDT for the Fiscal Years (FY) 18 and 19; and

WHEREAS, said distribution plan allocates up to $_______ in FY 18, and up to $_______ in FY 19, to AGENCY only to be used by AGENCY to develop and encourage tourism in Hillsborough County, as specifically outlined in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and obligations herein contained, the County and AGENCY agree as follows:

1. The County has established a TDT Trust Fund which is maintained by the Clerk of the Board of County Commissioners (Clerk). The Economic Development Department (Department) provides programmatic and management oversight of this Agreement.

2. The AGENCY shall provide the services described in Exhibit A, Scope of Services and Special Conditions, attached hereto and incorporated herein by reference.

3. The Clerk shall remit to AGENCY, on a quarterly basis (or the period specified in Exhibit A), an amount equal to AGENCY's share at five percent (5%) of the Net Revenue available (including prior year audit adjustments, whether positive or negative), after deducting the Tax Collector's Fee, the budgeted expenses for Tourist Development Council (TDC) Administration, and transfers to Plant City (for debt service payments on a bond for stadium) and City of Tampa (for debt service payments for renovations to Convention Center) from the three percent (3%) portion of the TDT. The County will make a good faith effort to calculate and remit compensation within 15 days after receipt of the gross monthly revenues.
4. If the Net Revenue is in excess of the total plan allocation for the three percent (3%) portion of the TDT as approved by the County each fiscal year, the award allocation to the AGENCY through the FY will continue at the share of five percent (5%) of Net Revenues. An additional adjustment will be made to the excess, if there is a shortfall and thereby a need to replenish the Emergency/Disaster Recovery Reserve Fund to $500,000 (firstly) and the CVB Business Incentive Fund to $500,000 (secondly). The resulting additional amount of total Net Revenues will be made available to the AGENCY upon approval of a Budget Amendment releasing the excess revenues above the distributed Plan amount in paragraph one.

5. The resulting additional amount of total Net Revenues will be made available to the AGENCY upon approval of a Budget Amendment releasing the excess revenues above the distributed Plan amount in paragraph one.

6. The AGENCY shall maintain such records and accounts, including property, personnel and financial records, as are deemed necessary by County to assure a proper accounting for all County funds. The aforesaid records will be made available for audit or inspection purposes at any time during normal business hours and as often as County may deem necessary. County's right of inspection and audit shall pertain likewise to any audits made by any other AGENCY, whether local, state or Federal. AGENCY shall retain for such inspection all of its records and supporting documentation applicable to this Agreement for a period of five (5) years after receipt of final payment from County.

7. AGENCY shall furnish to the Department an accounting of the use of these funds quarterly (or the period specified in the Special Conditions attachment), including a statement regarding efforts to coordinate activities and/or marketing efforts with other TDT recipients. There should be a tracking mechanism in place in order to provide measurable results. AGENCY must attach a detailed expense reports (computerized check register for the Quarter and year-to-date) to each Quarterly Report, which itemizes detailed expenses along with an income and expense (profit and loss) statement for each quarter and year-to-date/year end for the AGENCY.

Quarterly Reports must be submitted, by the last day of February, May, August, and November for quarters ending December, March, June and September respectively, to the following contact.

Marilyn Hett
Economic Development Department, 20th Floor
Hillsborough County
P.O. Box 1110
Tampa, FL 33601-1110

If Quarterly Reports are not submitted in a timely manner, the Department is authorized to withhold subsequent remittances until the reports are received. Quarterly Reports that are considered incomplete must be satisfactorily revised for payment to be released. Continued failure to provide timely Quarterly Reports will be considered a breach of contract and could result in termination of this Agreement.
8. Within 60 days of completion of any Special Event(s) for which TDT funds are used to promote or advertise the event, AGENCY is required to complete a supplemental section in the Quarterly Report, which includes details on hotel/motel room-nights generated by the event, media exposure received, a detailed expense report and an income and expense (profit and loss) statement.

9. All information, including advertisements, programs, and brochures concerning the activity and/or event funded with TDT funds, is to include an acknowledgment that the project has received financial assistance from the BOCC and TDC. Any news release or other type of publicity must identify the “Hillsborough County Board of County Commissioners/Tourist Development Council” as a funding source. In written materials, the reference to the County must appear in the same size letters and font type as the name or logo of any other funding source. The AGENCY should submit advertising and media pieces for review by the Department staff in advance of printing and distribution.

10. The County Administrator or his/her designee must approve in advance all press releases by the AGENCY which reference the BOCC, TDC, or the TDT.

11. AGENCY shall not participate in, or intervene in, including the publishing or distributing of statements, any political campaign on behalf of, or in opposition to, any candidate for public office.

12. AGENCY shall return to County all TDT funds received from County which have not been encumbered or spent, as enumerated in this Agreement, by AGENCY by the close of FY 19, upon receipt of a request therefor or earlier if the Agreement is terminated for an event of default by the AGENCY. AGENCY must encumber or spend its annual award as budgeted and cannot carry over any amount into a second year without prior written authorization from the County Administrator or his/her designee. Adjustments identified in an onsite audit by the Clerk are to be returned by AGENCY within 30 days of completion of the audit. Should the relationship between the County and AGENCY terminate and/or AGENCY dissolves, any unobligated TDT funds with AGENCY, including but not limited to reserves for future events or activities, must be returned to the County within 30 days.

13. This Agreement may be amended only by a written instrument executed by County and AGENCY. However, AGENCY can submit a written request for a change in an expenditure line item, as identified in the attached Budgets, by requesting such change and providing justification for such change to the County Administrator or his/her designee. Said request must be approved in advance of the expenditure or encumbrance. If the request is denied by the County Administrator or his/her designee, AGENCY may submit the requested change to the TDC at the next regularly scheduled TDC meeting.

14. The language of Section 125.0104 (5), Florida Statutes, and the language of Hillsborough County Ordinance 78-10, as amended, and codified in the Hillsborough County Code of Ordinances and Laws, Part A, Chapter 46, Article IV, are hereby incorporated into this Agreement by reference.
15. The AGENCY shall comply with Hillsborough County, Florida – Code of Ordinances and Laws, Part A, Chapter 30, Article II (Hillsborough County Human Rights Ordinance) as amended, which prohibits illegal discrimination on the basis of actual or perceived race, color, sex, age, religion, national origin, marital status, disability, sexual orientation or gender identity or expression in employment, public accommodations, real estate transactions and practices, County contracting and procurement activities, and credit extension practices.

16. AGENCY also shall comply with the requirements of all applicable Federal, state and local laws, rules, regulations, ordinances and Executive Orders prohibiting and/or relating to discrimination, including but not limited to, Executive Order 11246, as amended and supplemented, and 41 CFR Section 60-1.4. All of the aforementioned laws, rules, regulations and Executive Orders are incorporated herein by reference.

17. If under this Agreement, the AGENCY is providing services and is acting on behalf of the County as provided under Section 119.011(2), Florida Statutes, the AGENCY will comply with public records laws, and specifically will: (1) keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services being performed by the AGENCY; (2) provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; (3) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and (4) meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the AGENCY upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County in a format that is compatible with the information technology systems of the County.

18. The parties agree that this Agreement and all documents associated with the transaction contemplated herein may be executed by electronic signature in a manner that complies with Chapter 668, Florida Statutes, and as approved by the Hillsborough County Board of County Commissioners in Resolution R15-025 on February 4, 2015.

19. This Agreement shall be effective retroactive to October 1, 2017, and shall expire on September 30, 2019.
IN WITNESS WHEREOF, County and AGENCY have caused this Agreement to be executed below, by their duly authorized representatives.

ATTEST: Pat Frank
Clerk of Circuit Court

____________________________
Deputy Clerk

HILLSBOROUGH COUNTY, FLORIDA

BY: ____________________________
Chairman, Board of County Commissioners

APPROVED BY COUNTY ATTORNEY
AS TO FORM AND LEGAL SUFFICIENCY

By: ____________________________
Sr. Assistant County Attorney

AGENCY

ATTEST:

____________________________
WITNESS

BY: ____________________________
Authorized Official Signature

____________________________
(Printed Name of Signer)

____________________________
Title

____________________________
Date

____________________________
Telephone
ACKNOWLEDGEMENT OF AGENCY

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this ____ day of ____________, 2017, by ____________________________________________ (Name) as ___________________________ for ____________________________ (Title) (Agency)

Personally known ____ or Produced Identification.

Type of Identification produced ________________________________.

________________________________________
(Signature of Notary Public)
SPECIAL CONDITIONS (EXAMPLE)

Agency:

The allocation supports out-of-area advertising expenses for ______________________ (Program, Project or Event).

Funding is on a reimbursement basis. Within 60 days of completion of the Program, Project or Event for which Tourist Tax funds are used to promote or advertise the Program, Project or Event, the Agency is required to complete a Program, Project or Event Report using the Quarterly Report form. The Program, Project or Event Report(s) is to include supporting documentation of each eligible expenditure item (a copy of the detailed invoice annotated with the date paid and check number and a copy of the paid/canceled check). Cancelled checks may be submitted in later reports, when they become available. A copy of the advertisement or media placement should be attached. Performance measures to be reported include hotel room nights generated and web statistics.

A final report must include details on hotel/motel room-nights generated by the event and media exposure received. On-site surveys may be used to capture some of the benefits from out-of-area visitors, such as hotel room nights generated and retail expenditures. The Agency must attach as well a detailed general ledger for all marketing expenses for this Program, Project or Event, itemizing expenses along with a final program revenue and expenditure report (Profit and Loss Statement). Use of government funds from different sources should be delineated clearly by expenditure item. Program files must be available for a County audit.

The TDC award may be applied to net production and media cost, but not to related agency commissions/fees. The Agency is to work in close coordination also with Tampa Bay Convention and Visitors Bureau, dba Visit Tampa Bay, to optimize the promotion of the destination.

Unless specified on this page (special conditions) and/or the approved budget, expenses not allowed include but are not limited to: annual dues or membership fees to an organization, such as Visit Florida, the local Convention and Visitors Bureau, or any Chamber of Commerce; staff and administrative expenses; expenditures on food and drinks, dining or complimentary meals for volunteers, billboards, on-going maintenance of web sites; and staff time, travel or food, general conference fees, promotional trinkets, and supplemental booth rental charges (such as for finishings, electrical connections, carpeting, set-ups and disassembly) associated with a promotional or trade show expense.

Payment of the reimbursement request shall be made within fifteen (15) business days after approval of such request by the County.

The Agency shall make available to the County similar sponsorship benefits as it offers to other sponsors as well as complimentary access to facilities, meetings, events and parking accessibility for up to five (5) County personnel.
BUDGET 2018

Agency: (Name of Agency)
Activities to be funded by TDT award: Out-of-area marketing (for example)
Specific Events to be funded by award: (Name of event and specific dates)

2018 BUDGET FOR TOURIST DEVELOPMENT TAX (TDT) FUNDED ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>All Funding</th>
<th>TDT Funds only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Funding:</td>
<td>$</td>
<td>Not applicable</td>
</tr>
<tr>
<td>TDT Funding:</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Budget:</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Expenditures:

- Staff Compensation (1): $ - $ -
- Administrative Costs (2): - -
- Purchase of Advertising: - -
- Media Production Cost: - -
- Billboards/Posters/Signs: - -
- Promotion Materials: - -
- Other (TDT related, specifically listed): - -

Total $ - $ -

(1) If an allowable expense for your Agency, per TDC policies and under Section 125.0104, Florida Statutes, provide staff name, title and detailed explanations of duties of staff being compensated with TDT funds and percent of total hours or salary to be covered by funding, on a separate page.

(2) If an allowable expense for your agency, per TDC policies and under Section 125.0104, Florida Statutes, provide detailed explanations of the types of administrative expenses on a separate page.
## BUDGET FOR TOURIST DEVELOPMENT TAX (TDT) FUNDED ACTIVITIES

<table>
<thead>
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<td>$</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Compensation (1):</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Administrative Costs (2):</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
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<td>-</td>
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</tr>
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<td>Promotion Materials:</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other (TDT related, specifically listed):</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
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(1) If an allowable expense for your Agency, per TDC policies and under Section 125.0104, Florida Statutes, provide staff name, title and detailed explanations of duties of staff being compensated with TDT funds and percent of total hours or salary to be covered by funding, on a separate page.

(2) If an allowable expense for your agency, per TDC policies and under Section 125.0104, Florida Statutes, provide detailed explanations of the types of administrative expenses on a separate page.
AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into, by and between Tampa Bay Convention & Visitors Bureau, Inc. (dba Visit Tampa Bay), a private not-for-profit 501(c)(6) corporation existing under the laws of the State of Florida, hereinafter referred to as VTB and the ________________________________ (NAME)______________________________, a private not-for-profit 501(c)(3) corporation existing under the laws of the State of Florida, hereinafter referred to as the "AGENCY".

RECITALS

WHEREAS, Hillsborough County Ordinance No. 78-10, as amended, and codified in the Hillsborough County Code of Ordinances and Laws, Part A, Chapter 46, Article IV, permits Hillsborough County to impose and levy a five percent (5%) Tourist Development Tax ("Tax") throughout Hillsborough County for the purposes described in Section 125.0104, Florida Statutes; and

WHEREAS, the levy of said Tourist Development Tax (Tax) originally was approved by the majority of the electors of Hillsborough County on September 12, 1978; and

WHEREAS, on June x, 2017, the Hillsborough County Board of County Commissioners (BOCC) approved a plan for the distribution of revenues from the three percent (3%) portion of the Tax for the Fiscal Years (FY) 18 and 19; and

WHEREAS, said distribution plan allocates up to, and not to exceed, $_____ in FY 18, and up to, and not to exceed, $_____ in FY 19, only to be used by AGENCY to generate overnight lodging stays in Hillsborough County.

NOW, THEREFORE, in consideration of the mutual covenants and obligations herein contained, VTB and AGENCY agree as follows:

1. The County has established a Tourist Development Tax Trust Fund which is maintained by the Clerk of the Board of County Commissioners (Clerk). The Economic Development Department (Department) of Hillsborough County provides administrative oversight over disbursement of Tax funds. VTB provides administrative oversight of funds under this Agreement.

2. The Clerk shall remit to VTB, on a quarterly basis, an amount equal to AGENCY’s pro rata share of the net revenue available (including prior year audit adjustments, whether positive or negative), after deducting the Tax Collector’s Fee, the expenses for Tourist Development Council (TDC) Administration, replenishment of Business Incentive funds available to VTB, and transfers to Plant City (for debt service payments on a bond for stadium) and City of Tampa (for debt service payments for renovations to Convention Center) from the three percent (3%) portion of the Tax, not to exceed the AGENCY’s annual allocation, noted above, on a cash basis of accounting.
3. VTB has entered into an agreement with Hillsborough County, dated June x, 2017, detailing the general program parameters, criteria, funding process and reporting requirements governing the use of these funds. VTB shall reimburse AGENCY for the AGENCY’s expenditures up to and not exceeding the amount received by VTB from the Clerk under this agreement.

4. Use of the funds shall be limited to expenses for purchased media (print, online, mobile, broadcast (TV and radio) digital, Out-of-Home (OOH), etc.) placements that are targeted outside and beyond the Tampa Bay Media Market, which includes Hillsborough, Pinellas, Pasco, Manatee, Sarasota, Hardee, Highlands and Polk Counties. The intent of these funds is to generate overnight lodging stays and not to promote within the local drive market.

The criteria below outlines additional guidance on spending requirements for the Out-of-Area Cooperative Marketing members:

- Funding for media that falls within the Tampa Bay DMA, will be considered allowable if the intent is to reach markets outside of the Tampa Bay area.
- No funding for venue management.
- No funding for promotions linked to a specific hotel or business, only corporate brands.
- Priority on season and annual campaigns with advance planning.
- Priority on identifying small investments with big impacts.
- Priority on media centric to customers and influencing a visitor decision (backed by metrics).
- Consideration of opportunities to leverage County TDT dollars with Pinellas and nearby County Destination Marketing Organizations (DMOs) to reach major domestic and international markets.
- Advance planning of campaigns with partnership input to ensure effective customer intercepts.
- Out-of-market brochure distribution will be considered an allowable expense.
- Pre-approval of tradeshows participation and exhibit registration is required to be considered an allowable expense.

5. AGENCY shall maintain such records and accounts, including property, personnel and financial records, as are deemed necessary by VTB to assure a proper accounting for all funds remitted under this agreement. The aforesaid records will be made available for audit or inspection purposes at any time during normal business hours and as often as VTB may deem necessary. AGENCY shall retain for such inspection all of its records and supporting documentation applicable to this Agreement for a period of five years after receipt of final payment from VTB.

6. AGENCY shall furnish to VTB an accounting of the use of these funds with each invoice for reimbursement, including a statement regarding efforts to coordinate activities and/or marketing efforts with VTB. AGENCY shall attach supporting documentation of each expenditure item (a copy of the detailed invoice annotated with the date paid and check number, and a copy of the paid/cancelled check) to the invoice. Cancelled checks may
be submitted later, when available. A copy of the advertisement or media placement for each expenditure must be included with the invoice. There should be a tracking mechanism in place in order to provide measurable results. Invoice must be submitted to the following.

Janette Carter  
Visit Tampa Bay  
401 E Jackson Street  
Suite 2100  
Tampa, FL 33602

With a copy to:  
Gregory Orchard  
Visit Tampa Bay  
401 E Jackson Street  
Suite 2100  
Tampa, FL 33602

7. The following information is required prior to and at the conclusion of any advertising efforts to be reimbursed under this agreement:

Pre-Campaign:
- Finalization and approval from VTB of media plan prior to any advertising placements (includes all media buys that are funded by the out-of-area co-op dollars)

Post-Campaign:
- Media exposure received (impressions, proof-of-run, tear sheets, added value)
- Final attendance number for each Special Event(s)
- Cooperation in coordinating logistics with survey intercept team. Economic impact results including room night generation will be provided by VTB for the following events:
  - A detailed expense report
  - An income and expense (profit and loss) statement.

**Coordination and collaboration in our out-of-market efforts is essential to the marketing and branding of the destination. When participating with VTB’s out-of-market advertising campaigns, none of the information above is required as we will be providing advertising and research results at the conclusion of every campaign.

8. **AGENCY** is required to attend annually one cooperative marketing workshop scheduled by VTB.

9. TBPAC shall permit the County to use Meeting Space (based on its availability) up to two (2) times per year at no cost to the County, which includes parking access to the facility, unless specifically indicated in sponsorships and other sub-agreements.
10. **AGENCY** shall make available to the County similar sponsor benefits as offered to other sponsors as well as complimentary access to facilities, meetings, events and parking accessibility for up to five (5) County personnel.

11. This Agreement may be amended only by a written instrument executed by VTB and **AGENCY**.

12. The language of Section 125.0104 (5), Florida Statutes, and the language of Hillsborough County Ordinance 78-10, as amended, and codified in the Hillsborough County Code of Ordinances and Laws, Part A, Chapter 46, Article IV, are hereby incorporated into this Agreement by reference.

13. **AGENCY** agrees to comply with the requirements of all applicable Federal, state and local laws, rules, regulations, ordinances and Executive Orders prohibiting and/or relating to discrimination, including but not limited to, Executive Order 11246, as amended and supplemented, and the Hillsborough County Equal Employment Opportunity Clause. All of the aforementioned laws, rules, regulations and Executive Orders are incorporated herein by reference.

14. This Agreement shall be effective retroactive to October 1, 2017, and shall expire on September 30, 2019.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.
IN WITNESS WHEREOF, VTB and AGENCY have caused this Agreement to be executed below, by their duly authorized representatives.

AGENCY NAME

ATTEST: ______________________________________

BY: ______________________________________

Authorized Official Signature

(Witness)

(Printed Name of Signer)

WITNESS

Title

Date

Telephone

Tampa Bay Convention & Visitors Bureau, Inc.

ATTEST: ______________________________________

BY: ______________________________________

Authorized Official Signature

(Witness)

(Printed Name of Signer)

WITNESS

Title

Date

Telephone
### Tourist Development Tax Reporting Schedule

<table>
<thead>
<tr>
<th>Month</th>
<th>Day of Month</th>
<th>1</th>
<th>Mid-month</th>
<th>30</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>Second Quarter begins.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td>First Quarter Payment issued to agency. Previous year recipients are required to have submitted Fourth Quarter report on time.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>First Quarter report considered &quot;Late&quot; if not received by County Economic Development Department (EDD).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April</td>
<td>Third Quarter begins.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May</td>
<td>Second Quarter Payment issued to agency, if First Quarter report received on time by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Second Quarter report considered &quot;Late&quot; if not received by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July</td>
<td>Fourth Quarter begins.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>Third Quarter Payment issued to agency, if Second Quarter report received on time by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Third Quarter report considered &quot;Late&quot; if not received by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>October</td>
<td>First Quarter begins.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fourth Quarter Payment issued to agency after close out of all receipts, if Third Quarter report received on time by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fourth Quarter report considered &quot;Late&quot; if not received by County EDD.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>December</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Quarterly Payment schedule is schematic and may vary by agreement and revenue collection.
Tourist Development Tax Funds Quarterly Report

Organization Name: ___________________________ Report for Quarter Ending: ______________________

<table>
<thead>
<tr>
<th>Tourist Development Tax Revenue</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tourist Development Tax Funds Received for 1st Quarter (October-December)</td>
<td>$</td>
</tr>
<tr>
<td>Tourist Development Tax Funds Received for 2nd Quarter (January-March)</td>
<td>$</td>
</tr>
<tr>
<td>Tourist Development Tax Funds Received for 3rd Quarter (April-June)</td>
<td>$</td>
</tr>
<tr>
<td>Tourist Development Tax Funds Received for 4th Quarter (July-September)</td>
<td>$</td>
</tr>
</tbody>
</table>

| Tourist Development Tax Funds Received Since October 1, _______ | $         |

Tourism Generated/Program Results

Note: This section must be completed. Organizations using Tourist Development Tax funds for special events (or organizations who have not yet spent their Tourist Development Tax Funds) may write in N/A to indicate not applicable until the event takes place or funds have been utilized.

1. Our Organization has generated ____________________ room nights between ____________________ and ____________________ (dates, reflecting quarterly reporting period). The cumulative total to-date is: ____________________.

The number of room nights listed above can be validated using documentation maintained by our organization in accordance with our Tourist Development Agreement with the County. The basis for determining the number of room-nights is:

2. List the marketing activities and/or projects you have coordinated with other Tourist Development Tax recipients to promote tourism.

<table>
<thead>
<tr>
<th>Project/Marketing Activities</th>
<th>Date(s)</th>
<th>Other Organization(s) Involved</th>
</tr>
</thead>
</table>

3. Describe out of area (i.e., beyond a 50-mile radius of Hillsborough County) marketing efforts that you have conducted.

4. For each specific event that was held in this or a previous quarter, and funded in part by TDC funds, identify:
   • Applicable for this Quarter: Yes or NA (Circle)

   If applicable, identify:
   • Name of event:
   • Date(s) held:
   • Total number of attendees:
   • Total number of attendees from beyond 50-mile radius (out-of-area):
   • Total number of hotel/motel/lodging room-nights generated (actual overnight stays directly attributed to the event):
   • Basis or support for out-of-area visitor and room-night estimates:
     (If estimated or derived overnight stays are reported, indicate efforts to collect and count actual room nights.)

   • List media used to reach out-of-area (i.e., beyond a 50-mile radius of Hillsborough County) markets (identify media and date of publication/airing).

   • List media that promoted event, but did not require an expenditure, such as press releases, calendar announcements (identify media and date of publication/airing).

5. Submit by the end of the reporting year, an actual income and expense statement on the event or project.

All of the information in this Report is true and correct to the best of my knowledge and belief.

Print Name and Title          Signature          Date
Tourist Development Tax Expenditures (For Quarter Period)

The Tourist Development Tax funds received by our organization have been spent in accordance with our Agreement for the following purposes:

<table>
<thead>
<tr>
<th>Use of Tourist Development Tax Funds</th>
<th>Amount incurred in Current Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Provide sufficient detail to show that expenditures comply with Tourist Development Contract)</td>
<td></td>
</tr>
<tr>
<td>(List expense according to approved budget)</td>
<td></td>
</tr>
<tr>
<td>Staff Compensation:</td>
<td></td>
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<tr>
<td>Administrative Costs:</td>
<td></td>
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<tr>
<td>(List vendor and check no.)</td>
<td></td>
</tr>
<tr>
<td>Purchase of Advertising:</td>
<td></td>
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<tr>
<td>(List vendor and check no.)</td>
<td></td>
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<tr>
<td>Media Production Expenses:</td>
<td></td>
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<tr>
<td>(List vendor and check no.)</td>
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<tr>
<td>Billboards/Posters/Signs:</td>
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<td>(List vendor and check no.)</td>
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<tr>
<td>Promotion Materials:</td>
<td></td>
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<tr>
<td>(List vendor and check no.)</td>
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</tr>
<tr>
<td>Other (By category in contract)</td>
<td></td>
</tr>
<tr>
<td>(List vendor and check no.)</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**

(Attach additional pages as necessary)

**Note:** An encumbrance is to be listed once, and not repeated as an expenditure. For a commitment to be an encumbrance there must be a written agreement between the two parties, i.e. an invoice or contract.
Tourist Development Tax Expenditures (Cumulative Summary)

The Tourist Development Tax funds received by our organization have been spent in accordance with our Agreement, as summarized by Quarter, below.

<table>
<thead>
<tr>
<th>Use of Tourist Development Tax Funds</th>
<th>Amount incurred in Current Quarter</th>
<th>Cumulative amount incurred to-date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Compensation</td>
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<tr>
<td>First Quarter</td>
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<td>Second Quarter</td>
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<td>Third Quarter</td>
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<tr>
<td>Fourth Quarter</td>
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<td></td>
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<tr>
<td>Subtotal, Staff Compensation</td>
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<tr>
<td>Administrative Costs</td>
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<td>First Quarter</td>
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<td>Fourth Quarter</td>
<td></td>
<td></td>
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<tr>
<td>Subtotal, Administrative</td>
<td></td>
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<tr>
<td>Purchase of Advertising</td>
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<td>Fourth Quarter</td>
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<tr>
<td>Subtotal, Advertising</td>
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<tr>
<td>Media Production Expenses</td>
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<tr>
<td>Subtotal, Media Production</td>
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<td>Billboards/Posters/Signs</td>
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<td>Fourth Quarter</td>
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<tr>
<td>Subtotal, Billboards/Posters/Signs</td>
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<tr>
<td>Promotion Materials</td>
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<td>Fourth Quarter</td>
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<td>Subtotal, Promotion Materials</td>
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<td>Other (By category in Agreement)</td>
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<tr>
<td>Fourth Quarter</td>
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<tr>
<td>Subtotal, Other</td>
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<tr>
<td><strong>TOTAL</strong></td>
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</tbody>
</table>

(Attach additional pages as necessary)
Florida's Government in the Sunshine Law, commonly referred to as the Sunshine Law, provides a right of access to governmental proceedings at both the state and local levels. The law is equally applicable to elected and appointed boards and has been applied to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There are three basic requirements of section 286.011, Florida Statutes:

(1) meetings of public boards or commission must be open to the public;
(2) reasonable notice of such meetings must be given; and
(3) minutes of the meetings must be taken.

A. What is a "meeting"?

Any time two members of the same board have interaction regarding an issue that could foreseeably come before their board for action. Examples include workshops, phone calls, e-mails, use of a liaison as a "go between," or where the Board delegates the authority to one of its members to act on its behalf.

B. Must be "open to the public at all times"

1. Meeting Facility – cannot discriminate on race, sex, creed, color, religion, etc. nor can it unreasonably restrict access. The Attorney General's Office (AGO) has advised against holding luncheon meetings because the public may feel obliged to purchase food or beverages.

2. Public participation – Effective October 1, 2013, members of the public must be given a reasonable opportunity to be heard on an issue before the board or commission of a local government. Such opportunity does not have to occur at the same meeting at which the board or commission takes official action if the opportunity occurs at a meeting that is during the decision making process and is within reasonable proximity in time before the meeting at which the board or commission takes official action (Section 286.0114, Florida Statutes, 2013).

C. "Reasonable" Notice Required

1. In order for a meeting to be available to the public, the statute requires that reasonable notice be given.
2. Type of notice – varies with the circumstances. The AGO recommends:

   a. Date, time, place and subject matter to be discussed (agenda not required but advised).
   
   b. Prominently displayed notice.
   
   c. Emergency situations require using the most effective notice under the circumstances, and at least 24 hours before the meeting.

D. Requirement for Written Minutes

1. Written Minutes - Statute specifically requires that written minutes be promptly recorded and open to public inspection.

2. Recorded Meetings – May record the meeting, but must still take written minutes.

3. Verbatim Transcripts – Minutes do NOT need to be verbatim transcripts - "minutes" connotate a brief summary or series of brief notes.

4. Tape recordings are NOT required – but once made, they also become public record.

Any questions regarding the Sunshine Law should be referred to Mary Helen Farris, the Hillsborough County Attorney's Office (272-5670).
POLICY ON PUBLIC COMMENT

Pursuant to Section 286.0114, Florida Statutes, the Tourist Development Council (TDC) hereby adopts the following policy regarding public comment at TDC meetings.

The TDC designates a 15 minute period for public comment. Any persons wishing to address the TDC during the designated public comment period must sign up to speak and indicate the subject matter they want to talk about and whether they are speaking for themselves or are representing a group. During the public comment period, the TDC Chairman shall recognize persons who have signed up, and those persons may, as their name is called, approach the podium and address the TDC. Speakers may address the TDC regarding any scheduled agenda issue or any nonagenda matter(s) of personal or general concern. Speakers addressing scheduled issues shall be heard first; otherwise, speakers shall be heard in the order in which they signed in to speak. Each speaker may address the TDC for no more than three (3) minutes, although the Chairman has the discretion to grant additional time to any speaker. Should the 15 minutes designated for public comment be insufficient to accommodate all persons who have signed in, the TDC may extend the public comment period or may hear public comment at the end of that day’s meeting.

If a TDC member wishes to discuss or comment on any issue raised during public comment, the TDC may either refer the issue to the Economic Development Director or continue the item to the end of the agenda for further discussion. This will assure that the 15 minutes designated for input from the public is not unduly interrupted. Speakers shall refrain from disruptive behavior, and from making vulgar or threatening remarks. Speakers shall refrain from launching personal attacks against any council member, county staff member, or member of the public. The TDC Chairman shall have the discretion to have any speaker who disregards these rules removed from the Boardroom for the remainder of that day’s meeting.