

**PALM BEACH COUNTY**  
 Tourist Development Council  
 History of Gross Bed Tax Revenue by Agency/Program  
 2007 to Present

<b>Agency/Program</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Discover	\$8,715,438	\$8,543,237	\$6,822,047	\$7,096,789	\$7,808,695	\$8,440,123	\$9,396,391	\$10,441,148
Cultural Council	\$3,738,984	\$3,665,110	\$2,926,706	\$3,044,572	\$3,349,985	\$3,620,872	\$4,031,119	\$4,479,325
Beach Programs	\$2,342,056	\$2,295,782	\$1,833,254	\$1,907,084	\$2,098,391	\$2,268,072	\$2,525,046	\$2,805,797
Sports Commission	\$1,162,723	\$1,139,750	\$910,126	\$946,779	\$1,041,754	\$1,125,993	\$1,253,569	\$1,392,949
Film & Television Commission	\$651,125	\$638,260	\$509,671	\$530,196	\$583,382	\$630,556	\$701,999	\$780,051
Convention Center	\$253,807	\$253,807	\$253,807	\$253,807	\$253,807	\$253,807	\$253,807	\$253,807
Special Projects	\$152,284	\$152,284	\$152,284	\$152,284	\$152,284	\$152,284	\$152,284	\$152,284
4th Cent	\$5,672,139	\$5,562,744	\$4,469,298	\$4,643,837	\$5,096,099	\$5,497,235	\$6,104,739	\$6,768,453
1st Cent	\$4,129,513	\$5,562,744	\$4,469,298	\$4,643,837	\$5,096,099	\$5,497,235	\$6,104,739	\$6,768,453
<b>Total</b>	<b>\$26,818,069</b>	<b>\$27,813,718</b>	<b>\$22,346,491</b>	<b>\$23,219,185</b>	<b>\$25,480,496</b>	<b>\$27,486,177</b>	<b>\$30,523,693</b>	<b>\$33,842,267</b>

**PALM BEACH COUNTY TOURIST DEVELOPMENT COUNCIL**  
**PERFORMANCE MEASURES**

	2008	2009	2010	2011	2012	2013	2014
<b>DISCOVER</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
Consumer & Travel Industry database Increase	n/a	18.67%	26.00%	169,840	224,744	239,532	256,162
Ad Inquiries	293,912	278,168	207,946	384,133	626,234	695,063	784,513
Unique Visitors to Web Site	521,311	472,617	313,011	414,514	731,311	991,914	1,030,440
Booked Room Nights (Hotel Leads)	39,831	70,933	89,507	71,439	78,987	85,846	109,603
Press Releases	67	53	24	51	51	38	48
Destination review & Site Participation	n/a	60	119	57	89	168	90
Adv. Equivalent Value of Press Coverage	\$6,514,280	\$5,891,478	\$1,633,163	\$3,465,059	\$15,351,646	\$15,508,226	\$7,511,809
Booked Room Nights Convention Center	n/a	n/a	n/a	15401	9955	4,287	8,110
CVB/Convention Center Joint Activities	n/a	n/a	n/a	3	4	6	5
Circulation/Viewership (billions)	1.1	n/a	n/a	n/a	n/a	n/a	n/a
Document DMAI Accreditation elements	n/a	84	n/a	n/a	n/a	n/a	n/a
Conv.Ctr. Room Night Contracted Only	4,414	n/a	n/a	n/a	n/a	n/a	n/a
Wholesalers	335	n/a	n/a	n/a	n/a	n/a	n/a
<b>FILM &amp; TV COMMISSION</b>							
Production Revenue (millions)	\$120.5	\$99.1	\$95.3	\$98.4	\$131.0	\$129.6	\$146.1
Hotel Room Nights	20,122	9,145	9,598	8,241	9,509	11,997	10,436
Permits Issued	197	180	191	196	244	276	328
Number of Projects Shot	0	83	88	50	72	105	128
Total Leads	0	183	135	109	157	181	201
Lead Responses	0	161	123	104	150	178	199
Lead Conversions	0	16	13	16	34	n/a	n/a
Unique Website Visitors	0	50,302	19,259	13,801	19,036	20,094	23,013
Secure tourism based TV shows	n/a	n/a	n/a	n/a	n/a	n/a	3
Production Days	13,370	n/a	n/a	n/a	n/a	n/a	n/a
Producer Inquiries	15,287	n/a	n/a	n/a	n/a	n/a	n/a
<b>SPORTS COMMISSION</b>							
Sports Related Room Nights	144,213	144,751	166,206	154,558	165,918	170,997	180,009
Bids Submitted or Assisted	22	22	26	30	30	37	42
Site Visits to Recruit Events	9	21	14	16	13	19	20
Funded Events	30	34	32	32	48	48	62
Events-Assistance	79	82	90	94	113	122	129
Natl./Intnl. Televised events/activities	5	5	5	6	11	12	9
Business plan to identify bid submittal over next 5yrs	n/a	n/a	1	n/a	n/a	n/a	n/a
Increase Category "G" grants	250,000	\$250,000	n/a	n/a	n/a	n/a	n/a
Events-Assisted Areas	210	181	n/a	n/a	n/a	n/a	n/a
<b>CULTURAL COUNCIL</b>							
Leads From Advertising	20,086	28,431	18,191	9,134	10,169	26,083	7,647
Reimbursements Processed	60	50	50	39	59	87	92
Number of "Out-of-County" Audiences	n/a	n/a	n/a	n/a	n/a	1,014,982	1,133,522
Estimated number of cultural room nights	n/a	n/a	n/a	n/a	n/a	422,645	489,236
Number of direct room nights	n/a	n/a	n/a	n/a	n/a	14,292	13,489
Website visits	33,144	35,455	35,951	37,366	45,591	93,244	163,983
Meetings Roundtables & Workshops & Tech Assist.	1,245	2,628	1,724	1,970	1,840	1,824	1,584
Number of visitors to RMM, Jr. Bldg.	n/a	n/a	n/a	n/a	n/a	7,455	7,653
Media/Trade Shows & Promotions	5	n/a	n/a	n/a	n/a	n/a	n/a
<b>CONVENTION CENTER</b>							
Gross Rental Revenue	\$1,567,594	\$1,732,608	\$1,693,117	\$1,716,442	\$1,649,838	\$1,772,799	\$1,780,385
Total number of Events	359	265	254	294	354	307	315
F&B Gross Sales (millions)	2.12	1.79	2.20	2.04	2.26	2.21	2.29
Number of events Food& Beverage/Banquets	n/a	n/a	n/a	68	73	72	66
Number of events Meetings,Conventions and Shows	n/a	n/a	n/a	226	281	235	249
Number of Room Nights 0-17 months PBCCC	n/a	n/a	n/a	7,397	9,308	13,773	11,150

**PALM BEACH COUNTY**  
**Tourist Development Council**  
 Bed Tax Collections  
 FY 2003 to Present

**GROSS COLLECTIONS**

MONTH: INDUSTRY (COLLECTION)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	YR TO YR		YTD
												% CHANGE	% CHANGE	% CHANGE
SEP (OCT)	805,138	864,188	1,039,386	886,574	1,131,675	1,071,295	856,048	979,004	1,212,238	1,405,509	1,370,952		-2.46%	-2.46%
OCT (NOV)	1,150,135	1,629,502	1,071,432	1,244,490	1,676,049	1,161,279	1,303,909	1,085,426	1,458,239	1,785,170	1,635,182		-8.40%	-5.78%
NOV (DEC)	1,355,438	1,675,407	1,883,848	1,654,439	2,055,307	2,035,104	1,575,564	2,096,435	1,895,712	1,794,668	2,516,341		40.21%	10.77%
DEC (JAN)	1,735,077	2,208,264	2,307,616	2,385,001	2,667,166	2,341,827	2,366,300	2,311,358	2,495,590	3,187,043	3,323,289		4.28%	8.24%
JAN (FEB)	2,402,848	2,615,054	2,773,093	3,438,957	3,406,195	2,746,930	2,618,096	2,706,159	3,269,850	3,453,672	3,576,572		3.56%	6.85%
FEB (MAR)	2,858,812	3,104,514	3,493,487	3,858,124	3,945,920	2,954,732	3,211,503	3,665,558	3,669,405	4,006,494	5,107,085		27.47%	12.13%
MAR (APR)	2,809,648	3,181,775	3,291,239	4,096,406	3,963,407	2,860,824	3,203,425	3,666,329	4,019,958	4,656,021	4,746,723		1.95%	9.80%
APR (MAY)	2,097,579	2,182,436	2,352,606	2,741,313	2,692,790	2,093,963	2,316,526	2,581,217	2,848,562	2,851,113	3,408,662		19.56%	11.00%
MAY (JUN)	1,324,593	1,498,682	1,669,614	2,155,836	1,861,532	1,401,055	1,550,036	1,991,337	1,932,872	2,125,978	2,480,364		16.67%	11.48%
JUN (JUL)	1,190,828	1,345,749	1,466,735	1,600,277	1,519,682	1,232,632	1,505,335	1,301,299	1,659,601	1,830,471	1,910,875		4.39%	11.00%
JUL (AUG)	1,156,452	1,105,729	1,138,401	1,382,132	1,450,767	1,247,083	1,468,828	1,718,439	1,613,916	1,818,223	1,795,741		-1.24%	10.23%
AUG (SEP)	961,668	1,105,074	1,041,111	1,374,520	1,443,229	1,199,767	1,243,615	1,377,936	1,410,235	1,609,331	1,970,481		22.44%	10.87%
<b>TOTAL FISCAL</b>	<b>\$19,848,216</b>	<b>\$22,516,374</b>	<b>\$23,528,566</b>	<b>\$26,818,069</b>	<b>\$27,813,718</b>	<b>\$22,346,491</b>	<b>\$23,219,185</b>	<b>\$25,480,496</b>	<b>\$27,486,177</b>	<b>\$30,523,693</b>	<b>\$33,842,267</b>		<b>10.87%</b>	<b>10.87%</b>

**NET CASH DISTRIBUTION**

MONTH: INDUSTRY (COLLECTION)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	YR TO YR		YTD
												% CHANGE	% CHANGE	% CHANGE
SEP(OCT)	793,061	851,225	1,023,795	873,276	1,114,700	1,055,225	843,207	964,318	1,194,055	1,384,427	1,350,387		-2.46%	-2.46%
OCT (NOV)	1,132,883	1,605,059	1,055,360	1,225,823	1,650,908	1,143,860	1,284,350	1,069,144	1,436,365	1,758,392	1,610,654		-8.40%	-5.78%
NOV (DEC)	1,335,107	1,650,304	1,855,639	1,629,622	2,024,477	2,004,577	1,551,930	2,064,989	1,867,276	1,767,748	2,478,596		40.21%	10.77%
DEC (JAN)	1,709,051	2,175,140	2,273,002	2,349,226	2,627,158	2,306,700	2,330,805	2,276,688	2,458,156	3,139,237	3,273,440		4.28%	8.24%
JAN (FEB)	2,366,805	2,575,828	2,731,496	3,387,373	3,355,102	2,705,726	2,578,825	2,665,567	3,220,802	3,401,867	3,522,924		3.56%	6.85%
FEB (MAR)	2,815,935	3,057,968	3,441,133	3,800,252	3,886,731	2,910,411	3,163,330	3,610,574	3,614,364	3,946,397	5,030,479		27.47%	12.13%
MAR (APR)	2,767,503	3,134,048	3,241,870	4,034,960	3,903,956	2,817,912	3,155,374	3,611,334	3,959,659	4,586,181	4,675,522		1.95%	9.80%
APR (MAY)	2,066,115	2,149,699	2,317,317	2,700,193	2,652,398	2,062,553	2,281,779	2,542,499	2,805,834	2,808,346	3,357,532		19.56%	11.00%
MAY (JUN)	1,304,734	1,476,222	1,644,618	2,123,498	1,833,609	1,380,039	1,526,785	1,961,467	1,903,879	2,094,088	2,443,159		16.67%	11.48%
JUN (JUL)	1,172,966	1,325,563	1,444,734	1,576,273	1,496,887	1,214,142	1,482,755	1,281,779	1,634,707	1,803,014	1,882,212		4.39%	11.00%
JUL (AUG)	1,139,105	1,089,143	1,121,325	1,361,400	1,429,006	1,228,377	1,446,796	1,692,662	1,589,707	1,790,950	1,768,805		-1.24%	10.23%
AUG (SEP)	947,245	1,088,503	1,025,543	1,353,902	1,421,581	1,181,770	1,224,961	1,357,267	1,389,081	1,585,191	1,940,924		22.44%	10.87%
<b>TOTAL FISCAL</b>	<b>\$19,550,510</b>	<b>\$22,178,703</b>	<b>\$23,175,833</b>	<b>\$26,415,798</b>	<b>\$27,396,512</b>	<b>\$22,011,294</b>	<b>\$22,870,897</b>	<b>\$25,098,288</b>	<b>\$27,073,885</b>	<b>\$30,065,838</b>	<b>\$33,334,633</b>		<b>10.87%</b>	<b>10.87%</b>

**FLORIDA STATE STATUTE # 125.0104**


 Select Year:  

## The 2014 Florida Statutes

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<u>Title XI</u>	<u>Chapter 125</u>	<u>View Entire</u>
COUNTY ORGANIZATION AND INTERGOVERNMENTAL	COUNTY	<u>Chapter</u>
RELATIONS	GOVERNMENT	

### **125.0104** 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)1. 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 in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does 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 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 by the county to 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 imposes 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) 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.

(d) 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 paragraph (a), paragraph (b), or paragraph (c) 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, or 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, aquarium, 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 reimposing 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 27

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 from 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 from s. 24(a), Art. I of the State Constitution:

- a. A trade secret, as defined in s. 812.081.
- b. Booking business records, as defined in s. 255.047.
- c. 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.

(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. 58, 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.

**PALM BEACH COUNTY CODE 17-111**



• **ARTICLE III. - TOURIST DEVELOPMENT TAX**

FOOTNOTE(S):

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**Editor's note**— Ord. No. 95-30, §§ 1—7, adopted August 15, 1995, amended the Code by repealing former Art. III, §§ 17-111—17-113, and added a new Art. III, §§ 17-111—17-116. Former Art. III pertained to similar subject matter and derived from the following ordinances:

Ord. No.	Date	Ord. No.	Date
82-15	7- 6-82	91-23	5-21-91
85-6	3-12-85	91-45	11-19-91
87-25	9-29-87	92-9	<u>4-21</u>
88-43	12-20-88	92-36	11-17-92
89-9	6-20-89	93-29	10-19-93
90-24	7-24-90	93-30	10-19-93
91-3	1-22-91	95-12	4-18-95

**State Law reference**— Taxation to be as authorized by general law, Fla. Const. art. VII, § 1(a); Local Option Tourist Development Act, F.S. § 125.0104.

• **Sec. 17-111. - Title.**

This article shall be known as and may be cited as the "Tourist Development Ordinance of Palm Beach County".

*(Ord. No. 95-30, § 1, 8-15-95)*

• **Sec. 17-112. - Intent and purpose.**

The foregoing recitals are hereby affirmed, ratified and adopted as if set forth fully herein. The board of county commissioners (hereinafter the "board") desires to ensure the advancement, promotion, generation, development, and growth of tourism; the enhancement of the tourist industry; and the attraction of tourists and conventioners from within the State of Florida, across the nation, and throughout the world to Palm Beach County. This is accomplished through the tourist development plan set forth herein which identifies specific projects/special uses of tourist development tax revenue in accordance with Florida Statutes, § 125.0104(5).

*(Ord. No. 95-30, § 2, 8-15-95)*

• **Sec. 17-113. - Levy of tourist development tax.**

(a)

The levy and imposition of the tourist development tax (hereinafter the "tax") throughout Palm Beach County, Florida, is hereby reestablished and reenacted herein at a rate of one (1) percent which commenced on the first day of the month following approval of the referendum held September 7, 1982; which increased to two (2) percent on January 1, 1984; to three (3) percent on February 1, 1989; to four (4) percent on January 1, 1994; and to five (5) percent on December 1, 2006, of each whole and major fraction of each dollar of the total rental charged every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. 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.

(b)

The tax shall be in addition to any other tax imposed pursuant to Florida Statutes, Chapter 212, and in addition to all other taxes and fees and the consideration for the rental or lease.

(c)

The 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. 95-30, § 3, 8-15-95; Ord. No. 06-038, § 1, 9-12-06)

• **Sec. 17-114. - Collection of tourist development tax.**

(a)

*Initial collection.* The initial collection of the tax shall continue to be made in the same manner as the tax imposed under Part I of, Florida Statutes, Chapter 212.

(b)

*Collection and administration of tax.* The person receiving the lease or rental consideration (also referred to herein as the "dealer") for any period subsequent to December 31, 1992, shall receive, account for, and remit the tax to the tax collector (hereinafter the "tax collector"), who shall be responsible for the collection of the tax from the dealer and the administration of the tax. The term "tax collector", for the purposes of this article, shall include any person in the office of the tax collector designated to carry out the duties and responsibilities prescribed herein. The tax collector shall keep appropriate records, books, and accounts of said remittances.

(c)

*Duties and privileges of dealers.* The same duties and privileges imposed by Florida Statutes, Chapter 212, upon dealers in tangible property, respecting the collection and remission of the tax, the making of returns, the keeping of books, records, and accounts, and the payment of a dealer's credit as required under Florida Statutes, Chapter 212, Part 1, shall apply to and be binding upon all persons who are subject to the provisions of this article; however, the tax collector may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed twenty-five dollars (\$25.00).

(d)

*Remittance of tax.* All taxes collected under this article shall be remitted to the tax collector, who shall collect and administer the tax according to the provisions of Florida Statutes, Chapter 212, Part 1, and shall have the same powers, duties, and responsibilities as the State of Florida Department of Revenue under Florida Statutes, Chapter 212, Part 1.

(e)

*Promulgation of rules and forms.* The tax collector shall promulgate such rules, and prescribe and publish such forms as may be necessary to effectuate the purposes of this article.

(f)

*Enforcement and audit functions.* The tax collector shall perform the enforcement and audit functions associated with the collection and remission of the tax, including, without limitation, the following:

(1)

*Examination of books and records.* For the purpose of enforcing the collection of the tax levied by this article, the tax collector is hereby specifically authorized and empowered to examine at all reasonable hours the books, records, and other documents of all dealers 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 dealer or person refuses to permit such examination of its books, records, or other documents by the tax collector as aforesaid, such dealer or person is guilty of a violation of this article and shall be subject to the penalties provided for in, Florida Statutes § 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)

*Dealer to maintain books and records.* Each dealer shall secure, maintain, and keep for a period of three (3) years a complete record of rooms or other lodging, leased or rented by said dealer, 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 the county shall be open for inspection by the tax collector at all reasonable hours at such dealer's place of business located in the county. Any dealer who maintains such books and records at a point outside the county must make such books and records available for inspection by the tax collector in the county. Any dealer subject to the provisions of this article who violates these provisions is guilty of a violation of this article, punishable as provided in, Florida Statutes, § 125.69.

(3)

*Notification of audit.* The tax collector shall send written notification, at least sixty (60) 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 sixty (60) 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, exemption certificates, 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, exemption certificates, and related documentation which are available to the auditor when such audit begins shall be deemed acceptable for the purposes of conducting such audit.

(g)

*Responsibility for auditing, assessing, collecting, and enforcing payment.* The county, through the tax collector, assumes all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payment of delinquent taxes. The county adopts and delegates to the tax collector any and all powers and authority granted to the State of Florida Department of Revenue in Florida Statutes, § 125.0104 and Part I of Chapter 212, and as further incorporated therein, to determine the amount of the tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.

(h)

*Failure to charge and collect tax.* Any dealer, either by himself or through his or her agents or employees, who fails or refuses to charge and collect the taxes herein provided is personally liable for the payment of the tax and is punishable as provided by law.

(i)

*Absorption and relief of tax prohibited.* 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 this provision is punishable as provided by law.

(j)

*Tax constitutes lien on property.* The tax levied pursuant to this article 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 Florida Statutes, §§ 713.67, 713.68, and 713.69.

(k)

*Use of tax revenues.* Tax revenues collected hereunder may be used only in accordance with the provisions of Florida Statutes, § 125.0104.

(l)

*Taxes are county funds.* All taxes imposed by this article shall become county funds at the moment of collection and shall for each month be due to the Tax Collector on the first day of the succeeding month and be delinquent on the twenty-first day of such month. All returns postmarked after the twentieth day of such month are delinquent.

(m)

*Remittance of taxes collected and interest thereon to Clerk.* All taxes collected hereunder, less the costs of administration on the collections received, shall be remitted monthly to the Clerk of the Board and placed in the "Palm Beach County Tourist Development Trust Fund". Interest on the collections received by the tax collector shall be remitted to the Clerk of the Board quarterly and placed in the "Palm Beach County Tourist Development Trust Fund."

(n)

*Costs of administration.* A portion of the tax collected may be retained by the tax collector for the costs of administration, but such portion shall not exceed two (2) percent of collections. The percentage of tax revenues retained by the tax collector for the costs of administration will be accounted for by the Tax Collector in the same manner in which other fees and commissions paid to the Tax Collector by the board are accounted. The excess fees will be distributed to the board in accordance with Florida Statutes, § 218.36.

(Ord. No. 95-30, § 4, 8-15-95)

- **Sec. 17-115. - Tourist development council.**

(a)

*Establishment; membership.* There is hereby established, pursuant to the provisions of Florida Statutes, § 125.0104, an advisory council to be known as the "Palm Beach County Tourist Development Council", hereinafter referred to as the "council". The Council shall be composed of nine (9) members. One (1) member of the Council shall be the Chair of the Board or any other member of the Board, as designated by the Chair, who shall also serve as chair of the Council. The remaining eight (8) members of the Council shall be appointed by the Board and shall have the following representative classifications:

(1)

Two (2) members who are elected municipal officials, one (1) of whom shall be from the most populous municipality in the County.

(2)

Three (3) members who are owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax.

(3)

Three (3) members who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax.

(b)

*Terms and conditions of membership.* All members of the Council shall be electors of the County at the time of appointment and while serving on the Council. The members of the Council shall serve for staggered terms of four (4) years. There shall be no limit on the number of terms an individual may serve. Those members of the Council appointed by the Board of County Commissioners in its resolution dated March 3, 1981, establishing the initial council, shall continue to serve in such capacities for the terms set forth therein. Members of the Council may be reappointed, provided they continue to meet the qualifications of membership, and may be removed with or without cause in the same manner as is presently set forth by resolution for the appointment of such members. A vacancy on the Council not occurring by expiration of terms shall be filled by the Board for the unexpired term in the

same manner as is presently set forth by resolution for appointments to the Council.

(c)

*Removal for lack of attendance.* Members of the Council shall be automatically removed for lack of attendance. Lack of attendance means failure to attend three (3) consecutive meetings or failure to attend at least two-thirds of the regularly scheduled meetings during a calendar year. Participation for less than three-fourths of a meeting shall be the same as a failure to attend a meeting. Absences shall be entered into the minutes at the next regularly scheduled meeting of the Council. Members removed under this paragraph shall not continue to serve until a new appointment is made and removal shall create a vacancy.

(d)

*Notice of meetings.* Reasonable public notice of all council meetings shall be provided and all such meetings shall be open to the public at all times.

(e)

*Compliance with code of ethics.* Council members shall be governed by the applicable provisions of the Palm Beach County Code of Ethics, Ordinance 2009-051, as it may be amended and as codified in article XIII, sections 2-441 through 2-448 of the Code of Laws and Ordinances.

(f)

*Annual report.* The Council shall submit an annual report to the Board pursuant to policies and procedures adopted by the Board.

(g)

*Quorum.* A quorum must be present for the conduct of all council meetings. A majority of the members appointed shall constitute a quorum. All meetings shall be governed by Robert's Rules of Order.

(h)

*Recommendations to board.* The Council shall, from time to time, make recommendations to the Board for the effective operation of the special projects or for uses of the tax revenue and perform such other duties as may be prescribed by ordinance or resolution of the Board. Prior to making recommendations to the Board as indicated above, the Council shall review each proposal for expenditure of funds and determine that such expenditures comply with the plan set forth in section 17-116 herein.

(i)

*Review of expenditures.* The Council shall continuously review all expenditures of revenues from the Tourist Development Trust Fund and shall



receive, at least quarterly, expenditure reports from the board or its designee. Expenditures which the Council believes to be unauthorized by the provisions of this article shall be reported to the board and the State Department of Revenue. The Board, upon receiving notification of expenditures believed to be unauthorized by the Council, shall review the Council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provisions of Florida Statutes, § 124.0104.

*(Ord. No. 95-30, § 6, 8-15-95; Ord. No. 03-001, § 1, 1-7-03; Ord. No. 2010-045, § 1, 10-19-10)*

• **Sec. 17-116. - Tourist development plan.**

The tax revenues received pursuant to this article shall be used to fund the Palm Beach County Tourist Development Plan which is hereby adopted as follows:

*PALM BEACH COUNTY  
TOURIST DEVELOPMENT PLAN*

(a)

*Purpose.* Pursuant to the provisions of the Local Option Tourist Development Act, this tourist development plan (hereinafter the "plan") establishes the uses of the tax revenue by specific project or special use as authorized in F.S. § 125.0104(5). The plan also includes the expense allocation by the percentage for each specific project or special use.

(b)

*Use and allocation of tax revenues.* The following categories of use of each individual percent of the bed tax are set forth below in subsection (1) with the percentage of the total amount of yearly revenue to be expended for, or credited to, each category, subject to the provisions of subsection (3) of this section 17-116, as set forth in subsection (2):

(1)

*Categories of use:*

a.

*Category A:* Promote and advertise county tourism in the state and nationally and internationally, including the provision of a convention and visitors bureau.

b.

*Category B:* Provide for cultural and fine and non-fine arts entertainment, festivals, programs, and activities which directly promote county tourism.

- c. *Category C:* Provide for beach improvement, maintenance, renourishment, restoration, and erosion control with an emphasis on dune restoration where possible.
- d. *Category D:* Provide for film and television marketing and development activities which directly promote county tourism.
- e. *Category E:* Provide for special major projects and events which directly further, advance, improve, promote and generate county tourism: To be selected and funded pursuant to subsection (3) of this section.
- f. *Category F:* Provide for the operation and maintenance of a convention center. To be funded pursuant to subsection (3) of this section.
- g. *Category G:* Attract, stimulate, market, and execute sports events and activities in order to promote the county nationally and internationally as a sports destination, including the financing of the construction of Blum Stadium, a sports stadium all which directly promote county tourism.
- h. *Category H:* Construct, extend, enlarge, remodel, repair, and/or improve a convention center.
- i. *Category I:* Provide payment on:
  - 1. Debt service relating to bonds issued to finance the construction of professional sports franchise facilities and a convention center;
  - 2. The planning and design costs incurred prior to the issuance of such bonds; and
  - 3. The operation and maintenance cost of a convention center for ten (10) years.

Percent of yearly revenue:

A		16.05	16.05		20.37	52.47
B		6.89	6.89		8.73	22.51
C		7.05	7.05			14.10
D		1.20	1.20		1.52	3.92
E	See subsection (c)(1) of this section 17-116					
F	See subsection (c)(1) of this section 17-116					
G		2.14	2.14		2.72	7.00
H	100					
I				100		
Category	1 <sup>st</sup> percentage tax	2 <sup>nd</sup> percentage tax	3 <sup>rd</sup> percentage tax	4 <sup>th</sup> percentage tax	5 <sup>th</sup> percentage tax	Total 2 <sup>nd</sup> , 3 <sup>rd</sup> and 5 <sup>th</sup>

(c)

*Special Allocations:*

(1)

*Allocations for convention center operations and maintenance and special major projects and events.* Notwithstanding the percentages allocating the initial three (3) percent of the bed tax revenues to the various categories of uses as set forth above in subsection (b), each year a total of two hundred fifty thousand dollars (\$250,000.00) of the second and third percent of bed tax revenues shall be allocated for the operation and maintenance costs of a convention center (Category F) and a total of one hundred fifty thousand dollars (\$150,000.00) of the second, third and fifth percent of the bed tax revenues shall be transferred into an account (Category E) which shall be reserved for special major projects and events which may arise from time to time offering the county the opportunity to further, advance, improve, promote, and generate county tourism. The TDC shall authorize expenditures for such projects upon review and assurance that the project or event is a use authorized under F.S. § 125.0104(5), and is consistent with the plan. The Category E reserve account shall not exceed one million dollars (\$1,000,000.00). In the event the account balance does exceed one million dollars (\$1,000,000.00), the excess revenues shall

revert to Categories A, B, C, D, and G in the percentages allocated in subsection (b).

(2)

*Special allocations from the operating reserve fund of the first percent tax.*

Notwithstanding the allocation of the first percent of bed tax revenues to the use provided for in Category H:

a.

Two million dollars (\$2,000,000.00) of the operating reserve fund of the first percent of the bed tax shall be immediately allocated for the promotion and marketing of Palm Beach County tourism; and

b.

Six million dollars (\$6,000,000.00) of the operating reserve fund of the first percent of the bed tax shall be transferred into a reserve account to pay the costs for renovation of the Airport Center Building and the relocation of the Tourist Development Council and its agencies which funds may be expended upon approval in the amounts set forth in a budget approved by the Board.

c.

Upon fulfillment of the funding obligations set forth above in subsections (2)a. and b., revenues from the first percent of the bed tax shall be allocated for Category H uses.

(d)

*Sports franchise facilities and convention center.* A tourist development plan for professional sports franchise facilities and/or a convention center must be approved by resolution of the board for the purpose of advancing, promoting, and furthering county tourism. The facilities and/or convention center identified in the plan(s) may be amended by resolution of the board. The levy of the fourth cent shall automatically expire upon the retirement of all bonds issued to pay the debt service for the financing of a professional sports franchise facilities and/or a convention center.

(e)

*Retirement of debt for construction of Blum Stadium.* The provision of Category G of subsection (b) of this section authorizing the use of revenues to finance the construction of a sports stadium shall sunset upon the retirement of all debt incurred to finance the construction of Blum Stadium.

(f)

*Administrative expenses.* There shall be an annual amount established for administrative expenses which shall not exceed nine (9) percent of the total

budget. Administrative expenses shall include administrative staff salaries, benefits, administrative travel, indirect costs, and all costs of furnishing and operating administrative offices whether paid directly or by reimbursement, except that funds for contractual services from the administrative budget may be expended upon the express approval of the council.

(g)

*Annual review of plan.* The council and the board shall annually review the plan. On or before September 1 of each year the council shall forward to the board its recommendation for revisions, if any, to the plan. The board shall review the plan and determine the most effective use of the revenues derived from the tax.

(h)

*Amendment of plan.* Except as provided in F.S. § 125.0104, to the contrary, the above tourist development plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the board of county commissioners.

(Ord. No. 95-30, § 7, 8-15-95; Ord. No. 97-3, §§ 1, 2, 1-14-97; Ord. No. 98-52, §§ I—III, 10-20-98; Ord. No. 00-011, § I, 2-15-00; Ord. No. 02-014, §§ I, II, 4-16-02; Ord. No. 04-007, §§ 1, 2, 3-30-04; Ord. No. 05-008, § 1, 4-19-05; Ord. No. 06-038, § 2, 9-12-06; Ord. No. 09-013, § 1, 6-2-09; Ord. No. 2010-045, § 2, 10-19-10; Ord. No. 2014-017, § 1, 5-20-14)

- **Secs. 17-117—17-125. - Reserved.**