

ORDINANCE 2023- 09

AN ORDINANCE AMENDING ORDINANCES 86-18, 91-5, 91-9, 91-12, 94-14, 97-38, 98-23, 2004-05, 2008-33, 2009-11, 2014-02, 2016-01, 2017-11, 2019-15, 2021-01, 2022-01 TO HEREBY AMEND THE TOURIST DEVELOPMENT PLANS FOR WALTON COUNTY, FLORIDA, PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Walton County, Florida, through Ordinances 86-18, 91-5, 91-9, 91-12, 94-14, 97-38, 98-23, 2004-05, 2008-33, 2009-11, 2014-02, 2016-01, 2017-11 2019-15, 2021-01, 2022-01 did levy and impose tourist development taxes and specify uses thereof, did create a Tourist Development Council, and did so in compliance with Florida Statutes, and;

WHEREAS, the currently levied of a tourist development tax in the portion of Walton County lying south of the Choctawhatchee Bay is 5%, and;

WHEREAS, the currently levied of a tourist development tax in the portion of Walton County lying north of the Choctawhatchee Bay is 2%, and;

WHEREAS, §125.014 Fla. Stat. requires a plan for the use of the anticipated revenue to be adopted, and;

WHEREAS, the County desires to adopt, by single ordinance, tourist development plans for each of the two levied areas that specifies the use of funds for each of those areas, and;

WHEREAS, the Walton County Tourist Development Council has considered the proposed tourist development plan, and recommends approval thereof to the Board of County Commissioners;

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Walton County, Florida:

The applicable sections of the County Code pertaining to these matters shall be amended as follows:

I. Tourist Development Plans: The tax revenues received pursuant to this Ordinance shall be used to fund the Walton County Tourist Development Plans hereby adopted for each taxing district.

II. Tax Districts: Walton County has two sub-county taxing districts; one that encompasses the area south of the Intercoastal Waterway, and one that encompasses the area north of the Intercoastal Waterway.

III. Taxes Levied, Amount: As identified and specified in the previously adopted ordinances each taxing district has a tax levied and those amounts differ at the time of the adoption of this Ordinance. The tourist development tax levied in each respective district is as follows:

- (a) A Five Percent (5%) levy in the area south of the Intercoastal Waterway.
- (b) A Two Percent (2%) levy in the area north of the Intercoastal Waterway.

IV. Components: The components of the tourist development plans are as follows:

(a) The promotion, development, and advertisement of Walton County tourism in the state, nationally, and internationally. Tourism is the largest economic driver in Walton County, and it generates significant direct and indirect revenues that support the business economy. Continued focus on the promotion of Walton County as a tourism destination is key to supporting our residents and businesses, while further strengthening and supporting the economy.

(b) The financing of beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of beach park facilities along the Gulf of Mexico or bayfront parks.

(c) To finance product development/improvements, transportation/mobility programs, and stewardship initiatives throughout Walton County.

(d) Funding of administrative costs.

(e) All other allowable uses pursuant to Florida law.

The following is a list, in the order of priority, of the proposed uses of TDT funds in each sub-county taxing district:

District South of the Choctawhatchee Bay:

Tourism Adv/Promotion/Shoulder Season /Destination Maintenance/Product Dev	50%
Beach Management/Nourishment	20%
High Impact	20%
Administration	10%

District North of the Choctawhatchee Bay:

Tourism Adv/Promotion	40%
Shoulder Season Advertising/Promotions	10%
Product Development	40%
Administration	10%

V. Amendments to Plan: The above and the forgoing Tourist Development Plans shall only be amended by the Board of County Commissioners in accordance with Florida law.

Conflicts and Severability. Should any provision hereof be deemed to be in conflict with any other provision of law or ordinance, it shall be deemed severed and the remaining provisions shall remain in full force and effect.

Effective Date. This Ordinance and its contents shall become effective upon its adoption.

Passed and duly adopted in regular session by the Board of County Commissioners of Walton County, Florida, this 25th day of April, 2023.

Attest:

BOARD OF COUNTY COMMISSIONERS
OF WALTON COUNTY, FLORIDA



Alex Alford, Clerk of the Circuit Court
and County Comptroller





Daniel "Danny" Glidewell, Chairman