



**Walton County Tourism Funding established by State Statute 125.0104 Tourist Development Tax (TDT); procedure for levying; authorized uses; referendum; enforcement.**

The Walton County Tourism Department is funded exclusively through Tourist Development Tax (TDT), also referred to as tourist occupancy tax or bed tax, which is collected from visitors on short-term lodging rentals within two distinct TDT districts. The Walton County Tourism Department is solely funded by a tax that's levied on short-term rentals within Walton County. The South Walton TDT district collects 5% on short-term rental accommodations located south of the Intracoastal Waterway and the North Walton TDT district collects 3% on short-term rental accommodations located north of the Intracoastal Waterway.

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. Florida Statute 125.0104(5) stipulates which expenses may be paid with bed tax funds.

**Dedicated Use of TDT “Pennies” – NORTH WALTON**

In northern Walton County, there are two categories of “pennies” collected as this 3%, or 3 cents on whole dollars, bed tax. Each of the pennies has a designated funding purpose. The breakdown is as follows:

**\$0.02 or 2%**



**1st and 2nd cents: Marketing, Development, and Administration**

Funds are used to promote tourism in Walton County north of the Intracoastal Waterway. Expenditures include tourism advertising/promotions, shoulder season advertising/promotions, product development, and administration.

**\$0.01 or 1%**



**3rd cent: Promotions and Advertising**

Funds are used to promote and advertise tourism for the North Walton District in the State of Florida, nationally, and internationally. Expenditures include tourism advertising/promotions, shoulder season advertising/promotions, and event grant marketing/sponsorships.

***Note: Per Walton Co. Ordinance 2023-09, the use of the monies set forth above shall be accomplished by and through referencing the objectives in the adopted Walton County Tourism strategic plan covering the 24-month period following the levy.***