



**Walton County Tourism Funding established by State Statue 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. All expenses paid with TDT funds must be approved in Florida Statute 125.0104(5).

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

In southern Walton County, there are four categories of “pennies” collected. Each of the pennies has a designated funding purpose. The breakdown is as follows:

**\$0.02 or 2%**



**1st and 2nd cents: Administrative, Marketing and Beach Maintenance**

Administrative costs come out of the first two cents and the remaining funds are divided amongst marketing to advertise South Walton, to promote tourism, for beach maintenance, and to improve facilities within the boundaries of the 26 miles of coastline south of the Choctawhatchee Bay.

**\$0.01 or 1%**



**3rd cent: Beach Nourishment, Maintenance and Other Capital Projects**

Funds shall be used for beach re-nourishment, beach maintenance, and for other capital projects and expenditures.

**\$0.01 or 1%**



**4th cent: Product Development/Shoulder Season Funding**

Funds shall be used to promote and advertise tourism in the State of Florida, nationally, and internationally.

**\$0.01 or 1%**



**5th cent: High-Impact and Other Operational Costs**

This collection is available to counties determined by the state to be a high impact tourist county. The Walton County Board of County Commissioners indicated their desire to use these funds to help offset visitor-related high-impact operational costs.

***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.***