



BOARD OF COUNTY COMMISSIONERS

DATE: December 2, 2014

AGENDA ITEM NO. 10

Consent Agenda ☐

Regular Agenda ☒

Public Hearing ☐

 **County Administrator's Signature:**

Subject:

Grant Authority to Advertise a Public Hearing on a Proposed Ordinance Amending Pinellas County Code Section 118-31 Relating to Tourist Development Taxes and Section 118-32 Relating to the Tourist Development Plan.

Department:

Convention and Visitors Bureau

Staff Member Responsible:

David Downing, Interim Director

Recommended Action:

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS (BOARD) GRANT AUTHORITY TO ADVERTISE A PUBLIC HEARING TO BE HELD ON DECEMBER 16, 2014, TO CONSIDER ADOPTION OF A PROPOSED ORDINANCE AMENDING PINELLAS COUNTY CODE SECTION 118-31(a)(3) RELATING TO TOURIST DEVELOPMENT TAXES BY REPEALING THE EXPIRATION DATE AND REENACTING AND REESTABLISHING THE 4TH CENT TOURIST DEVELOPMENT TAX; AND AMENDING SECTION 118-32(a) OF THE TOURIST DEVELOPMENT PLAN AUTHORIZING THE EXPENDITURE OF TOURIST DEVELOPMENT TAXES.

Summary Explanation/Background:

The fourth (4th) cent Tourist Development Tax (TD tax), is currently due to sunset September 30, 2021. By statute, the revenue generated by the fourth (4th) cent can be utilized to pay debt service on bonds issued for certain statutorily eligible facilities, maintenance and operation of convention centers, and to advertise and promote Pinellas County tourism. The ordinance amendment will repeal the fourth (4th) cent's sunset provision. In order for the currently levied fifth (5th) cent TD tax, which is used exclusively for promotion and advertising to remain in effect, the fourth (4th) cent must be in effect. Thus, repealing the fourth (4th) cent's sunset provision ensures the continued availability of funding to promote County tourism.

The ordinance also seeks to amend Category E (Capital Project Funding) of the Tourist Development Plan (Plan) as previously adopted by the Board to clarify that funding from this category can also be used for debt service payments of eligible capital projects. In addition, the ordinance caps funding amounts allowed under Categories E or H of the Plan. Finally, the ordinance provides that combined funding under Categories E (capital projects) and H (debt service) in one fiscal year shall not exceed the amount of tax revenue generated from one (1) cent of the five (5) cent TD tax. These funding cap amendments serve to further the Tourist Development Council's intent to free up money available under the Plan for the promotion and advertising of the destination. Amendment of the Plan requires an affirmative vote of a majority plus one vote.

These amendments are now being brought together in order to avoid ongoing, piecemeal revisions to the tourist development plan and the County code.



Fiscal Impact/Cost/Revenue Summary:

None

Exhibits/Attachments Attached:

Redline Version of the Proposed Ordinance Amendment

Final Version of the Proposed Ordinance Amendment

ORDINANCE NO. 14-_____

AN ORDINANCE OF THE COUNTY OF PINELLAS AMENDING SECTION 118-31(a)(3) OF THE PINELLAS COUNTY CODE RELATING TO THE TOURIST DEVELOPMENT TAXES BY REPEALING THE EXPIRATION DATE AND REENACTING AND REESTABLISHING THE FOURTH PERCENT TOURIST DEVELOPMENT TAX IMPOSED PER SECTION 125.0104(3)(l), FLORIDA STATUTES; AMENDING SECTIONS 118-32(a)(1)e AND (a)(1)h OF THE PINELLAS COUNTY CODE; AMENDING SECTIONS 118-32(a)(2)a, (a)(2)b, (a)(2)c, (a)(2)d, (a)(2)e, (a)(2)f, and (a)(2)g RELATING TO THE TOURIST DEVELOPMENT PLAN AUTHORIZING THE EXPENDITURE OF TOURIST DEVELOPMENT TAXES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 125.0104(3)(l), Florida Statutes, the Board of County Commissioners ("Board"), in Ordinance No. 95-35, levied the fourth (4th) percent tourist development tax, referred to as the "fourth cent"; which levy expires September 30, 2015; and

WHEREAS, after levying the fourth cent, the Board levied the fifth (5th) percent tourist development tax, referred to as the "fifth cent", in accordance with Section 125.0104(3), Florida Statutes; and

WHEREAS, per statute, the fifth cent is only valid and may only be levied while the fourth cent is valid and in place; and

WHEREAS, in Ordinance No. 10-67, as recommended by the Pinellas County Tourist Development Council (TDC), the Board extended the levy of the fourth cent until September 30, 2021; and

WHEREAS, the TDC now recommends repealing the expiration date provision as to that fourth cent tax and to further provide that the fourth percent tax is hereby extended until such time if any that it is repealed; and

WHEREAS, as also recommended by the TDC, the Board recently amended Section 118-32(a)(1)e of the Pinellas County Code, known as the Tourist Development Plan, by increasing the amount of funding potentially available under Category E of the plan; and

WHEREAS, it is the intent of the Board, as recommended by the Tourist Development Council, to maximize the use of tourist development tax dollars for promotion, marketing and advertising of Pinellas County as a tourist destination; and

WHEREAS, given the greatly increased capital funding amount now provided for in Category E of the tourist development plan, it is necessary to adjust the funding amount provisions of Category H in order to reflect the Board's intent of maximizing the use of tourist development tax dollars for marketing, promotion, and advertising; and

WHEREAS, it is the further intent of the Board, as supported by the Tourist Development Council, that in no event shall the total combined funding of Categories E, G, and H exceed one (1) percent of the five (5) percent tourist development tax per fiscal year.

NOW, THEREFORE be it Ordained by the Board of County Commissioners of Pinellas County, Florida, in a meeting duly assembled this _____ day of _____, 2014, as follows:

SECTION 1. Section 118-31(a)(3) of the Pinellas County Code is hereby amended to provide as follows:

Sec. 118-31. - Levied; collection and remittance; duties of county tax collector; enforcement.

(a)(3) The levy and imposition of the fourth percent commenced on January 1, 1996, and expires on September 30, 2015, pursuant to Ordinance No. 95-35. The fourth percent is committed to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sports franchise facility, or

payment of indebtedness issued to refund obligations issued for such purposes. The expiration date of September 30, 2015, for the levy of the fourth percent as provided in Section 3 of Ordinance No. 95-35 is hereby repealed, and the levy of the fourth percent is extended, reenacted and reestablished effective October 1, 2015 through September 30, 2021, inclusive, at which time the fourth percent levy shall expire and be of no further force and effect. The revised expiration date of September 30, 2021, for the levy of the fourth percent as previously extended in Ordinance 10-67, is hereby repealed, and the levy of the fourth percent is extended, reenacted, and reestablished until such time, if any, as repealed. The fourth percent shall be utilized as provided in the tourist development plan set out in section 118-32.

SECTION 2. Section 118-32(a) of the Pinellas County Code is hereby amended to read as follows:

Sec. 118-32. Use of revenues; tourist development plan.

(a)(1)e. Category E: Funding of ~~not more than up to a maximum of \$4,500,000.00 or 3/4 of 1% of the bed tax 3/4 of the amount of tax revenue generated by one (1) cent of the five (5) cent tourist development tax, whichever is greater,~~ annually as matching funds (applicants must have at least \$1.00 for every \$1.00 of Category E tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more publicly owned and operated convention centers, coliseums, auditoriums, aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, and sports and recreation facilities that are not eligible for Category H funding (the enumerated facilities are together hereinafter referred to as "Eligible Facilities"). To be eligible for funding, Eligible Facilities must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. The funding shall be allocated in a

geographically equitable manner to attract tourists throughout all of Pinellas County. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for Category E funding. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such Eligible Facilities. Funding awarded hereunder may also be utilized for payment of debt service resulting from the eligible activities set forth in this Category.

(a)(1)h. Category H: Funding ~~not more than 80% of the fourth percent in any twelve (12) month period for debt service payments on any facility in subsections (i), (ii) or (iii) herein, and not more than 90% of the fourth percent in any twelve (12) month period for all facilities~~ authorized in subsections (i), (ii) or (iii) herein, for bonds issued to finance the: (i) construction, reconstruction, or renovation of a professional sports franchise facility located within Pinellas County 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; (ii) construction, reconstruction, or renovation of a retained spring training facility located within Pinellas County 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; or (iii) construction, reconstruction, or renovation of a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds.

(2) The five percent tourist tax shall be allocated as set forth below, in accordance with funding commitments and the annual budget approved by the board of county commissioners:

a. The first percent tourist tax may be used for Category A, B, C, D, E and G uses through September 30, 2015, subject to the pledge of the first percent and the first 50% of the third percent as described in Section 118-31 (a)(1) and (2). Commencing on October 1, 2015, the first percent tourist tax may be used for Category A, E and H with the following restrictions on Category E and H uses. Category E uses are restricted to funding of not more than up to a maximum of \$4,500,000.00 or 3/4 of the amount of tax revenue generated by the first percent tourist tax, whichever is greater. Category H uses are restricted to funding of not more than up to a maximum of \$4,500,000.00 or 3/4 of the amount of tax revenue generated by the first percent tourist tax, whichever is greater. Notwithstanding any other provisions herein, the total combined amounts awarded under Categories E and H for any one fiscal year shall not exceed the amount of tax revenue generated by the first percent tourist tax.

~~a.~~ b. The ~~first~~, second, and first 50% of the third percent tourist tax may be used for Category A, B, C, D, ~~E~~ and G uses, subject to the pledge of the first percent and first 50 percent of the third percent as described in Section 118-31 (a)(1) and (2).

~~b.~~ c. The second 50% of the third percent tourist tax shall be used exclusively for Category D uses.

~~e.~~ d. The fourth percent tourist tax shall be used exclusively for Category F uses through September 30, 2015. Commencing on October 1, 2015, the fourth percent tourist tax may be used for Category G uses through the dates of the retirement of the debt

service obligations set out in subsection (1)g. above or September 30, 2021, whichever occurs first, ~~Category H uses through September 30, 2021, if a commitment to funding debt service on bonds and/or planning and design costs for a Category H facility is approved by the board of county commissioners,~~ and Category A uses for all fourth percent tourist taxes not applied to Category G ~~and H~~ uses as authorized in this subsection (2)e ~~d.~~ and the tourist development plan.

~~d.~~ e. The fifth percent tourist tax shall be used exclusively for Category A uses.

~~e.~~ f. In addition to the uses authorized in subsections (2)a. through ~~d~~ e. herein, any legally available tourist taxes may be used for special major events that arise from time-to-time which generate significant tourist room nights in Pinellas County, including professional sports championships and political conventions.

g. In addition to the uses authorized in sections (2)a. through ~~d~~ e herein, any legally available tourist taxes may be used for Category C budget reserves as authorized by law. The annual budgeted reserve for contingencies shall not be less than five percent of the total fund budget, unless otherwise approved by resolution of the board of county commissioners, and it shall be a priority to annually fund the reserve for contingencies at seven and one-half (7.5%) percent of the total fund budget by the 2012/2013 fiscal year.

ORDINANCE NO. 14-_____

AN ORDINANCE OF THE COUNTY OF PINELLAS AMENDING SECTION 118-31(A)(3) OF THE PINELLAS COUNTY CODE RELATING TO THE TOURIST DEVELOPMENT TAXES BY REPEALING THE EXPIRATION DATE AND REENACTING AND REESTABLISHING THE FOURTH PERCENT TOURIST DEVELOPMENT TAX IMPOSED PER SECTION 125.0104(3)(L), FLORIDA STATUTES; AMENDING SECTIONS 118-32(a)(1)e and (a)(1)h OF THE PINELLAS COUNTY CODE; AMENDING SECTIONS 118-32(a)(2)a, (a)(2)b, (a)(2)c, (a)(2)d, (a)(2)e, (a)(2)f, and (a)(2)g RELATING TO THE TOURIST DEVELOPMENT PLAN AUTHORIZING THE EXPENDITURE OF TOURIST DEVELOPMENT TAXES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pinellas County Board of County Commissioners ("Board") previously approved Pinellas County's Tourist Development Plan (the "Plan") as recommended by the Pinellas County Tourist Development Council ("TDC"); and

WHEREAS, the TDC has recommended amendments to the Plan as set forth herein; and

WHEREAS, the Board hereby approves this amendment to the Plan by at least a majority plus one vote, as required by Section 118-32(c), Pinellas County Code and Section 125.0104(4)(d), Florida Statutes.

NOW, THEREFORE be it Ordained by the Board of County Commissioners of Pinellas County, Florida, in a meeting duly assembled this _____ day of _____, 2014, as follows:

SECTION 1. Section 118-31(a)(3) of the Pinellas County Code is hereby amended to read as follows:

Sec. 118-31. - Levied; collection and remittance; duties of county tax collector; enforcement.

(a) There is hereby levied and imposed and set a tourist development tax throughout the county 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 and living quarters or accommodations in any hotel, apartment hotel, motel, resort hotel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, timeshare accommodation, 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 nonmonetary considerations. The five percent tourist development tax levied herein shall be used for the following purposes:

- (1) The levy and the imposition of the first and second percent commenced on the first day of the month following referendum approval in 1978, pursuant to Ordinance No. 78-20. The first percent is pledged to the payment of debt service on bonds issued to finance

the construction, reconstruction or renovation of Tropicana Field, a professional sports franchise facility; however, as provided in subsection (3) herein, the fourth percent has been committed to the payment of Tropicana Field debt, and those sums replace the first percent on a monthly basis when received. The first and second percent shall be utilized as provided in the tourist development plan set out in section 118-32

- (2) The levy of the third percent commenced on July 1, 1988, pursuant to Ordinance No. 88-14. The first 50 percent of the third percent is pledged to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sport franchise facility; however, as provided in subsection (3) herein, the fourth percent has been committed to the payment of Tropicana Field debt, and those sums replace the first 50 percent of the third percent on a monthly basis when received. The third percent shall be utilized as provided in the tourist development plan set out in section 118-32
 - (3) The levy and imposition of the fourth percent commenced on January 1, 1996, and expires on September 30, 2015, pursuant to Ordinance No. 95-35. The fourth percent is committed to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes. The expiration date of September 30, 2015, for the levy of the fourth percent as provided in Section 3 of Ordinance No. 95-35 is hereby repealed, and the levy of the fourth percent is extended, reenacted and reestablished effective October 1, 2015 through September 30, 2021, inclusive, at which time the fourth percent levy shall expire and be of no further force and effect. The revised expiration date of September 30, 2021, for the levy of the fourth percent as previously extended in Ordinance 10-67, is hereby repealed, and the levy of the fourth percent is extended, reenacted, and reestablished until such time, if any, as repealed. The fourth percent shall be utilized as provided in the tourist development plan set out in section 118-32.
 - (4) The levy and imposition of the fifth percent commenced on December 1, 2005, pursuant to Ordinance No. 05-47. The fifth percent shall be utilized as provided in the tourist development plan set out in section 118-32
- (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 considerations for 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.
 - (d) Initial collection of the tourist development tax shall be made in the same manner as the tax imposed under F.S. ch. 212, pt. I (F.S. § 212.01 et seq.). The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the county tax collector, who shall keep appropriate records of such funds. The same duties and privileges imposed by F.S. ch. 212 upon dealers in tangible property respecting the collection

and remission of tax, and making of returns, the keeping of books, records and accounts, the payment of a dealer's credit in compliance with the rules of the county tax collector in the administration of such chapter shall apply to and be binding upon all persons who are subject to the provisions of this article; provided, however, that the 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 \$500.00. Registered and enrolled taxpayers may file returns and pay amounts due electronically for the Tourist Development Taxes and fees. Florida Statutes §§ 213.755 and 443.163 require certain taxpayers to file and/or pay tax electronically.

- (e) The county tax collector may promulgate rules, and prescribe and publish the forms necessary to effectuate this article.
- (f) The county tax collector shall perform the enforcement and audit functions associated with the collection and remission of the tourist development 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 under this article, 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 such person refuses to permit such examination of its books, records, or other documents by the tax collector as aforesaid, such person is guilty of a misdemeanor of violating the provisions of this article and shall be subject to the penalties provided for in section 1-8. 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 under this article shall secure, maintain, and keep for a period of three years a complete record of rooms or other lodging leased or rented by such 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 the 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 the 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 section 1-8.
 - (3) Notification by tax collector; acceptable materials.
 - a. The tax collector shall send written notification, at least 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 60 days' prior notification of a forthcoming audit in any instance in which the taxpayer requests an emergency audit.

b. 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 requests or suggestions the tax collector may deem necessary.

c. 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 this article shall be remitted to the tax collector. In addition to any other powers under this article, the tax collector is empowered, and it shall be his or her duty, when any tax becomes delinquent or is otherwise in jeopardy under this article, to issue a warrant for the full amount of the tax due or estimated to be due, with the interest, penalties, and cost of collection, directed to all and singular the sheriffs of the state, and shall record the warrant in the public records of the county; and thereupon the amount of the warrant shall become a lien on any real or personal property of the taxpayer in the same manner as a recorded judgment. The tax collector may issue a tax execution to enforce the collection of taxes imposed by this article and deliver it to the sheriff. The sheriff shall thereupon proceed in the same manner as prescribed by law for executions and shall be entitled to the same fees for his services in executing the warrant to be collected. The tax collector may also have a writ of garnishment to subject any indebtedness due to the delinquent dealer by a third person in any goods, money, chattels, or effects of the delinquent dealer in the hands, possession, or control of the third person in the manner provided by law for the payment of the tax due. Upon payment of the execution, warrant, judgment or garnishment, the tax collector shall satisfy the lien of record within 30 days.

(5) The tax collector is authorized to impose and retain a dishonor fee as an additional cost of collection of any check, draft, or other order for payment of the taxes collected under this article (an "instrument"), if such instrument is dishonored in accordance with the provisions of F.S. §§ 125.0104 and 125.0105. The amount of the dishonor fee shall be pursuant to F.S. §§ 125.0105 and 832.08(5): Twenty-five dollars if the face value of the instrument does not exceed \$50.00, \$30.00 if the face value of the instrument is more than \$50.00 but does not exceed \$300.00, \$40.00 if the face value is more than \$300.00 but does not exceed \$800.00, and \$50.00 if the face value is more than \$800.00.

(g) Tax revenues under this article may be used only in accordance with the provisions of F.S. § 125.0104.

- (h) A portion of the tax collected shall be retained for the costs incurred for administration, but such portion shall not exceed three percent of collections. Beginning with the 2010/2011 county fiscal year, the county tax collector shall annually notify the county tourist development council of the estimated cost of administration for the ensuing fiscal year by the date established for submittal of the tax collector's tentative budget as provided in F.S. §129.03(2). The remainder of the tax collected shall be submitted to the county on a monthly basis.
- (i) The county assumes responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payment of delinquent tourist development taxes. The county adopts any and all powers and authority granted to the state 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 under this article and to enforce payment of such tax, penalties and interest by, but not limited to, distress warrants, writs of garnishment and criminal penalties as provided in F.S. ch. 212.
- (j) Refunds. A refund is limited to three years from the date the tax was paid. Once a refund application is submitted with appropriate documentation to substantiate the validity of the claim, the refund will be processed within 90 days. If the refund claim is not processed within 90 days, and it was properly submitted to substantiate the validity of the claim, interest will be paid on the claim based upon the statutory floating interest rate as determined by the department of revenue.

SECTION 2. Section 118-32(a)(1)h of the Pinellas County Code is hereby amended to read as follows:

Sec. 118-32. Use of revenues; tourist development plan.

- (a) *Tourist Development Plan.* The tax revenues received pursuant to this article shall be used to fund the county tourist development plan to strengthen the county's local economy and increase employment by investing the total receipts of the tourist development tax into a tourist development trust fund. The tourist development plan is hereby adopted as follows:

(1) Categories of use:

- a. Category A: Promoting and advertising tourism in the state, nationally and internationally, provided that any activity, service, venue, or event that receives tourist tax revenues has as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
- b. Category B: Funding not more than \$2,000,000.00 annually for: (i) marketing special events and programs; (ii) providing promotional or operating support for exhibits or programs provided by museums owned and operated by not-for-profit organizations and open to the public; (iii) providing promotional

support for zoological parks that are owned and operated by not-for-profit organizations and open to the public; and (iv) event and program sponsorships. Grant guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for subsection (i), (ii), and (iii) funding herein.

c. Category C: Funding the St. Petersburg/Clearwater Convention & Visitors Bureau, including, but not limited to, funding public relations and news activities, internet marketing programs, promoting the county as a tourist destination at conventions, trade associations, exhibitions, or other tourist-related activities and events, promoting leisure and convention travel, providing education, training, and support services, funding the activities of the Pinellas County Sports Commission and the Pinellas County Film Commission, and funding budget reserves as authorized by law; as well as convention bureaus, tourist bureaus, tourist information centers and news bureaus by contract with the chambers of commerce or similar associations in the county.

d. Category D: Funding beach improvement, maintenance, renourishment, restoration and erosion control.

e. Category E: Funding annually as matching funds (applicants must have at least \$1.00 for every \$1.00 of Category E tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more publicly owned and operated convention centers, coliseums, auditoriums, aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, and sports and recreation facilities that are not eligible for Category H funding (the enumerated facilities are together hereinafter referred to as "Eligible Facilities"). To be eligible for funding, Eligible Facilities must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. The funding shall be allocated in a geographically equitable manner to attract tourists throughout all of Pinellas County. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for Category E funding. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such Eligible Facilities. Funding awarded hereunder may also be utilized for payment of debt service resulting from the eligible activities set forth in this Category.

f. Category F: Payment of debt service on bonds issued by the City of St. Petersburg to finance the construction, reconstruction, or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes, through September 30, 2015.

g. Category G: Payment of debt service on bonds issued by the City of Clearwater to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2021; and on bonds issued by the City of Dunedin to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2016.

h. Category H: Funding for all facilities authorized in subsections (i), (ii) or (iii) herein, for bonds issued to finance the: (i) construction, reconstruction, or renovation of a professional sports franchise facility located within Pinellas County 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; (ii) construction, reconstruction, or renovation of a retained spring training facility located within Pinellas County 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; or (iii) construction, reconstruction, or renovation of a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds.

(2) The five percent tourist tax shall be allocated as set forth below, in accordance with funding commitments and the annual budget approved by the board of county commissioners:

a. The first percent tourist tax may be used for Category A, B, C, D, E and G uses through September 30, 2015, subject to the pledge of the first percent and the first 50% of the third percent as described in Section 118-31 (a)(1) and (2). Commencing on October 1, 2015, the first percent tourist tax may be used for Category A, E and H with the following restrictions on Category E and H uses. Category E uses are restricted to funding of not more than up to a maximum of \$4,500,000.00 or 3/4 of the amount of tax revenue generated by the first percent tourist tax, whichever is greater. Category H uses are restricted to funding of not more than up to a maximum of \$4,500,000.00 or 3/4 of the amount of tax revenue generated by the first percent tourist tax, whichever is greater. Notwithstanding any other provisions herein, the total combined amounts awarded under Categories E and H for any one fiscal year shall not exceed the amount of tax revenue generated by the first percent tourist tax.

b. The second, and first 50% of the third percent tourist tax may be used for Category A, B, C, D, and G uses, subject to the pledge of the first percent and first 50 percent of the third percent as described in Section 118-31 (a)(1) and (2).

c. The second 50% of the third percent tourist tax shall be used exclusively for Category D uses.

d. The fourth percent tourist tax shall be used exclusively for Category F uses through September 30, 2015. Commencing on October 1, 2015, the fourth percent tourist tax may be used for Category G uses through the dates of the retirement of the debt service obligations set out in subsection (1)g. above or September 30, 2021, whichever occurs first, and Category A uses for all fourth percent tourist taxes not applied to Category G uses as authorized in this subsection (2)d. and the tourist development plan.

e. The fifth percent tourist tax shall be used exclusively for Category A uses.

f. In addition to the uses authorized in subsections (2)a. through e. herein, any legally available tourist taxes may be used for special major events that arise from time-to-time which generate significant tourist room nights in Pinellas County, including professional sports championships and political conventions.

g. In addition to the uses authorized in sections (2)a. through e. herein, any legally available tourist taxes may be used for Category C budget reserves as authorized by law. The annual budgeted reserve for contingencies shall not be less than five percent of the total fund budget, unless otherwise approved by resolution of the board of county commissioners, and it shall be a priority to annually fund the reserve for contingencies at seven and one-half (7.5%) percent of the total fund budget by the 2012/2013 fiscal year.

(b) *Review of the plan.* The tourist development council shall review the tourist development plan at least every five (5) years and forward its recommendations for revisions, if any, to the plan to the board of county commissioners for consideration. The board of county commissioners shall review the tourist development plan recommendations and determine the most effective use of the revenues derived from the tax.

(c) *Amendment of the Plan.* The tourist development plan provided for in this section may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the board of county commissioners.

SECTION 3. Severability.

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

SECTION 4. Inclusion in the Pinellas County Code.

The provisions of this Ordinance shall be included and incorporated in the Pinellas County Code, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Pinellas County Code.

SECTION 5. Amendment of Proposed Ordinance at Public Hearing.

Any section, subsection, sentence, clause, phrase, or provision of this Ordinance as proposed be amended, added, or deleted by majority vote of the Board of County Commissioners as a result of matters raised at the public hearing or in consultation with responsible authorities, and in such event, the amendments, additions or deletions shall be validly adopted without additional advertisement or hearing.

SECTION 6. Filing of Ordinance; Effective Date.

Pursuant to Section 125.66, Florida Statutes, a certified copy of this Ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after the enactment by the Board of County Commissioners. This Ordinance shall become effective upon filing of the Ordinance with the Department of State. Additionally, pursuant to Section 125.0104(3)(1), Florida Statutes, a certified copy of this Ordinance, which in part extends the fourth percent levy, shall be furnished to the Department of Revenue by the Clerk of the Board of County Commissioners within ten (10) days after the enactment of the Board of County Commissioners.

**APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY**

By MJW
Attorney