



Wakulla County Tourist Development Council  
February 28, 2018 at 8:30 A.M.  
Tallahassee Community College  
Wakulla Center  
2932 Crawfordville Hwy, Crawfordville, FL

### **Agenda**

1. Call to Order
2. Citizens to Be Heard (5-minute limit)
3. Draft By Laws [Pgs. 1-13]
4. Ordinances of the TDC as Codified in MuniCode [Pgs. 14-19]
5. Next Meeting Date – March 15, 2018
6. Adjournment

# By-Laws of The Wakulla County Tourist Development Council

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## Article I. GENERAL

**Section 1. Name.** The name of this organization shall be the Wakulla County Tourist Development Council.

**Section 2. Legal Authority.** Legal authority for the Wakulla County Tourist Development Council (the "Council") is found under Section 125.0104, Florida Statutes, known as "The Local Option Tourist Development Act" (the "Act"), Section 2.231 of the Wakulla County Code of Ordinances creating the Council, Sections 29.045 – 29.053 of the Wakulla County Code of Ordinances levying the Tourist Development Tax, and various resolutions adopted by the Wakulla County Board of County Commissioners (the "Board") appointing Council members.

**Section 3. Applicable Laws.** As an appointed advisory board, the Council is bound by State and County Laws, ordinances, and procedures governing the Council members and their activities, as well as procedures for reviewing expenditures of tourist development tax revenues, including, but not limited to public records laws (chapter 119, Florida Statutes), public meetings laws (the "Sunshine Law," chapter 286, Florida Statutes), and state ethic laws.

**Section 4. Office.** The Council has established its business offices at [TO COME]. All official business correspondence with the Council or any of its members shall be directed to the Wakulla County Tourist Development Council at this address.

**Section 5. Approval and Amendment.** These Bylaws have been approved by the Board. These bylaws may be amended from time to time by the Board. The Council may provide recommendations to the Board as to proposed modifications.

**Section 6. Compliance with County Regulations and Policies.** As an advisory body to the Board, the Council shall abide by all applicable county regulations, policies and procedures, including, but not limited to, AR 1.03 concerning the Administration of Volunteers, AR [XXX] concerning the Use of Social Media, Policy No. [XX] concerning the Defense of Public Officers, Employees, or Agents, Policy 11-01 concerning Procedures for Processing Public

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Records, the Purchasing Policy embodied in Article VI, Chapter 2 of the Code, [LIST ALL OTHERS].\_

**Section 7. Contracts.** All functions to be handled by contract with third parties shall be entered into in accordance with the County Purchasing Policy. Additionally:

a. To the extent practical and feasible, contracts shall include a provision for submission of written monthly and/or quarterly reports as to the status of all matters which are the subject of the contract; and

b. The Council shall review and provide a recommendation for all proposed contracts and grant agreements requiring Board approval and expenditure of tourist development tax dollars.

## **Article II AUTHORITY AND DUTIES**

**Section 1. Authority.** The functions, powers and duties of the Tourist Development Council shall be those set forth in the Wakulla County Code and the Local Option Tourist Development Act.

### **Section 2. Duties.**

a. The Council's primary mission is to advise and make recommendations to the Board on matters related to tourism sales, marketing, and advertising in order to help increase overall visitation and lodging facility occupancy.

b. The Council shall advise and make recommendations to the Board for the effective operation of the special projects and for uses of the Tourist Development Tax revenue.

c. The Council shall continuously review expenditures of revenues from the Tourist Development Trust Fund and shall receive expenditure reports, at least quarterly, from the County.

d. The Council shall also make recommendations on the annual sales and marketing plans and the budget for the Tourist Development Tax revenues to ensure conformity with the Tourist Development Plan and the provisions of Section 125.0104, Florida Statutes.

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**Article III**  
**COUNCIL COMPOSITION AND VACANCIES**

**Section 1. Composition.** The composition of the Council shall be as set forth in the Act. The Council shall be composed of nine (9) members, all of whom shall be appointed by the Board, as follows:

a. The Chair of the Board or any other member of the Board as designated by the Chair.

b. Two (2) members of the Council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the County. These two (2) members shall be nominated by their respective governing bodies.

c. Six (6) 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 (3) nor more than four (4) shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to the tax, and one of which is encouraged to be a representative of the state park system or federal refuge system.

d. All members of the Council shall be electors of Okaloosa County.

**Section 2. Terms.** All Council members shall serve for staggered terms of four (4) years as set forth by Board resolution. Their terms are subject to re-appointment or term expiration, whichever comes first. The Council member terms shall begin on October 1st of the year of appointment and terminate on September 30th of the fiscal year the term expires. The Board may designate the Council Chairman or allow the Council to elect a Chairman. Terms for the Chairman and Vice-Chairman of the Council shall be for one (1) fiscal year and they may be reappointed.

**Section 3. Orientation.** All newly appointed Council members shall participate in an orientation process, which shall include, but is not limited to, an overview of Sunshine Law, Public Records, Ethics (financial disclosure, gifts law, conflicts of interest) and relevant statutes, ordinances and Council operating policies. From time-to-time, the Council shall participate in a refresher briefing on the topics included in the orientation.

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**Section 4. Vacancies.** Should any seat on the Council become vacant, a replacement to serve the remainder of that term shall be appointed in the same manner as the appointment of the person whose absence created the vacancy.

**Section 5. Removal/Resignation.**

a. The Board is authorized to remove any member from the Council upon an affirmative vote of the Board. Reasons for removal of a Council member include, but are not limited to, the following:

1. The member is no longer an elector within the County;
2. The member is absent from two of three successive, regularly scheduled meetings; or
3. The member has frequent conflicts of interest.

b. In the event a Council member no longer conforms to the criteria listed in Section 2.237 of the Code to hold the seat to which they were appointed, said Council member shall forward a letter to the Council and the Board stating these facts and shall additionally tender a letter of resignation along with this submittal.

**Section 6. No Compensation.** Members of the Council shall serve without compensation, however, subject to prior approval by the County, members may be compensated for reasonable expenses incurred in the conduct of TDC business in accordance with Chapter 112, Florida Statutes.

**Article IV.  
OFFICERS**

**Section 1. Council Chair.** The chair of the tourist development council shall be elected by its members annually in \_\_\_\_\_ and may be re-elected or reappointed for successive terms. Any vacancy in the Chair position may be filled by the Council at any regular or special Council meeting.

**Section 2. Duties.** The principal role of the Council Chair is to provide leadership to the Council and manage Council meetings. The Chair is accountable to the Council and acts as a direct liaison between the Council and the County. The Council Chairman's responsibilities include, but are not limited to:

- a. Presiding over Council meetings;
- b. Reviewing minutes of Council meetings;
- c. Signing resolutions, letters, and other official Council actions after approval by the Council;
- d. Calling special meetings as necessary;
- e. Representing the views of the Council to the Board as appropriate;
- f. Acting as the communicator for Council decisions as appropriate;
- g. Nurturing positive industry relationships and working with industry leaders to maintain open communication and a positive working relationship;
- h. Assisting in the preparation of Council meeting agendas in coordination with the County staff;
- i. Recommending an annual schedule of the date, time and location of Council meetings in coordination with the County staff;
- j. Establishing a time limit for public speakers addressing the County, if desired; and
- k. The Chair may discuss all matters before the Council and shall have the same voting rights as all other members. However, the Chair shall neither make motions on items pending before the Council nor second any such motions without first relinquishing the chair, which shall not be returned until the pending item or matter has been disposed of.

**Section 3. Absence of Chair.** In the absence of the Chair, the next most senior member of the Council in terms of the number of consecutive terms served shall assume the duties of the Chair and when so acting shall have all the power and authority of the Chair.

**[ANY OTHER OFFICERS?]**

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**Article V.**  
**MEETINGS**

**Section 1. Regular Meetings.** The Council shall meet at least once each calendar quarter. To the extent additional meetings are necessary, they may be called by the Chair or be set by a majority vote of the Council members present and able to vote at a Council meeting.

**Section 2. Location and Notice.**

a. Council meetings will be held at the \_\_\_\_\_ or as otherwise designated by the Director.

b. All meetings shall be duly noticed within the County and open to the public. County staff shall be responsible for placing notice on the Wakulla County website and on the County's official meeting calendar.

c. Notice of all meetings will reflect the date, time, location, and general subject matter of the meeting.

d. All meetings shall be noticed at least 7 days in advance of the meeting. In the event a bona fide emergency situation exists, a meeting to deal with the emergency may be held as necessary, and the notice requirements herein shall not apply, however, the Council shall still provide reasonable notice to the public. All actions taken by the Council at an emergency meeting shall be subsequently ratified at a regular meeting of the Board.

**Section 3. Agenda.** There shall be an official agenda for every Council meeting, which shall determine the order of business conducted at the meeting. The agenda will be prepared for each Council meeting by County staff and reviewed by the Chairman. Individuals or entities wishing to place an item on an upcoming agenda for Council action must submit a written request to applicable County staff at least two (2) weeks prior to a regularly scheduled meeting along with any supporting documentation. County staff and the county attorney if necessary, shall provide background information on each agenda item and such information shall be available to Council members at least two (2) business days prior to a scheduled meeting. Items may be added to the agenda when deemed necessary, by majority vote of the Council, in emergency situations when the issues are time critical or cost sensitive. Except as otherwise provided for herein, non-agenda matters shall be confined to items that are informational only.

#### **Section 4. Quorum and Actions.**

a. The presence of five Council members shall constitute a quorum of the Council.

b. After a quorum has been established, a simple majority of the quorum may transact any official business of the Council unless prevailing law requires a differing voting requirement.

c. All official actions of the Council must be taken at a regular or special Council meeting.

d. Council members must be present at the meeting to participate and vote. Participation by phone or electronic means is prohibited. Proxy voting is prohibited. Voting by electronic means is prohibited.

#### **Section 5. Public Comment.**

a. The Council shall comply with Section 286.0114, Florida Statutes, which requires that members of the public shall be afforded a reasonable opportunity to be heard on each item or proposition that comes before the Council. The opportunity to be heard need not occur at the same meeting at which the Council takes official action if the opportunity occurs at a meeting that is during the decision-making process and is within reasonable proximity in time before the meeting at which the Council takes the official action.

b. Any member of the public wishing to speak on an agenda item must fill out a speaker card and submit that card to a staff member prior to the Council voting on the matter. The remarks of each speaker shall be limited to no more than three (3) minutes. The Chair has the discretion to either extend or reduce time based on the number of speakers.

c. When the person's name is called, the person shall step up to the speaker's lectern and give the following information for the minutes: (1) name; (2) place of residence or business address; and (3) if requested by the Chair, the person may be required to state whether the person speaks for a group of persons or a third party, if the person represents an organization, whether the view expressed by the person represents an established policy or position approved by the organization, and whether the person is being compensated by the organization.



d. All remarks shall be addressed to the Council as a body and not to any member thereof.

e. No person, other than a member of the Council, and the person having the floor, may be permitted to enter into any discussion, either directly or through a member of the Council, without permission of the Chair. No question may be asked except through the Chair.

f. Speakers should make their comments concise and to the point, and present any data or evidence that wish the Council to consider. No person may speak more than once on the same subject unless specifically granted permission by the Chair.

## **Section 6. Parliamentary Procedures.**

a. Except as modified herein or in subsequent Board resolution, the Council shall endeavor to conduct all meetings in accordance with Robert's Rules of Order; provided, however, that failure to observe such parliamentary rules shall not invalidate any official action which is otherwise in compliance with these Bylaws and/or other applicable law.

b. Before a member may make a motion or speak in debate, they shall be recognized by the Chair. A member who makes a motion shall be entitled to be recognized in preference to other members in speaking on the motion. No member who has already had the floor in debate on a pending motion shall be entitled to the floor again so long as any member who has not spoken on that question claims the floor. A member who has obtained the floor on a motion may speak no longer than 10 minutes unless they obtain the consent of the Chair.

c. In conducting debate, each member shall (i) confine their remarks to the merits of the pending question; (ii) refrain from attacking other members' motives; (iii) address all remarks through the Chair; (iv) refrain from speaking against their own motion; and (v) refrain from disturbing the assembly.

d. The Council may adopt additional rules, guidelines, and exceptions to Robert's Rules of Order that are not otherwise inconsistent with these Bylaws by Council resolution.

**Section 7. Minutes.** Written minutes of the all Council meetings shall be kept by the Council, which shall reflect all official actions taken by the Council. A written summary of each meeting shall be presented at the next Council meeting for approval by Council members and signed by the Council Chair. Such written

summary shall include the Council members in attendance, major items of discussion, formal action taken at such meetings, and items presented during public comments. Minutes need not be verbatim but shall accurately summarize the actions of the Council as to each item or matter that comes before it. The Council shall abide by Florida Statutes in regard to minutes and public participation.

**Section 8. Voting Method.** Voting shall be by voice vote unless a member shall demand a roll call, in which case the Chair shall call the roll and the vote of each member entered in the minutes. Each member shall vote on each matter which is considered by the Board unless the member has a voting conflict as established herein and pursuant to chapter 112, Florida Statutes.

**Section 9. Voting Conflicts.**

a. No member shall vote in an official capacity on any measure which would inure to the special private gain or loss of themselves, any principal or entity by whom they are retained, or to any relative or business associate. In the event of a voting conflict, the affected member shall: (1) announce the nature of the conflict before the vote; (2) abstain from voting; and (3) file a memorandum of voting conflict, which shall be included in the minutes for the meeting.

b. A member with a voting conflict may participate in discussion of the item only after disclosing the nature of the conflict to the board, to be followed by the filing of the memorandum of voting conflict described above and read publicly at the next Board meeting in accordance with Section 112.3143(4), Fla. Statutes.

**Section 10. Committees.**

a. The Council may create advisory committees by Council resolution as the need arises to carry out specified tasks, at the completion of which, each advisory committee shall automatically cease to exist.

b. Advisory committees may only make recommendations to the Council and may take no official action on behalf of the Board or Council.

c. All advisory committees and their members shall comply public records laws (chapter 119, Florida Statutes), public meetings laws (the "Sunshine Law," chapter 286, Florida Statutes), and applicable state ethic laws.

**Article VI.**  
**TOURIST DEVELOPMENT PLANS AND FUNDS**

**Section 1. Tourist Development Plan.**

a. Pursuant to Section 125.0104(4)(d), Florida Statutes, the County has adopted a Tourist Development Plan by ordinance enacted by the Board. The Tourist Development Plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board.

b. As necessary, the Council shall recommend to the Board any proposed changes to the Tourist Development Plan.

**Section 2. Sales and Marketing Plan.**

a. The [WHO] is responsible for preparing an annual Sales & Marketing Plan identifying an allocation of funds (e.g. media plan, public relations, sales activities), which shall be presented to the Council for review and recommendation. The Council's recommendation shall be presented to the Board for final approval.

b. Funds may be allocated to a "Promotional Reserves" category to provide for promotional opportunities that may arise which are not identified in the Sales & Marketing Plan. Promotional reserve funds may be spent with concurrence of the Council Chair and in accordance with County purchasing policies and approval authorities and the Act. A monthly reconciliation of the use of promotional reserve funds will be provided to the Council for informational purposes.

c. The County recognizes the importance of flexibility to respond to market conditions and that deviations from the approved Sales & Marketing Plan may occur during the year. The [WHO] will apprise the Council and the Board of these changes as they become known.

**Section 3. Budget.** The budget process is governed by Florida Statutes, Department of Revenue rules, and County policies. Additionally:

a. Initial Draft Budget. The [WHO] is responsible for compiling the initial draft of the proposed annual budget for presentation to the Council prior to

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submission of the annual budget proposal to the County Administrator. This draft shall contain, at a minimum, the following items:

1. Projected tourist development tax revenues for the budget period;
2. Projected expenses by account number and summarized by category for the budget period;
3. Proposed capital projects for a five-year period;
4. Recommendation on staff positions and salaries, if position changes; and
5. Recommendation on reserve levels.

b. **Council Review.** The Council is responsible for conducting at least one public meeting on the proposed budget recommended by the [WHO] before the proposed budget is submitted to the County Administrator.

c. **Board Review.** The [WHO] will present the Council's recommended budget to the County Administrator, who will consider the recommendation in preparing the budget submission to the Board during its budget review process.

d. **Council Review of Adopted Budget.** The [WHO] will present the budget adopted by the Board to the Council. The Council shall review the adopted budget to ensure conformity with the Tourist Development Plan and the provisions of Section 125.0104, Florida Statutes. If the Council has any objections to the adopted budget, the objection(s) shall be presented to the Board.

e. **Budget Modifications and Reserve Expenditures.** The [WHO] shall present to the Council any proposed modifications to approved budget line items or allocation of reserve funds during the course of the budget year which require Board action. The Council shall provide its recommendation on the proposed changes to the Board.

**Section 4. Accounts.** All present tourist development tax revenues and those carried forward from year-to-year shall be placed in an interest-bearing trust fund in accordance with Florida Statutes, which shall then be re-allocated to various areas as required by Section 125.0104, Florida Statutes. In no case shall

the Tourist Development Trust Funds be co-mingled with the general revenue of the County.

**Section 5. Financial and Tourism Promotion Monitoring.** Financial and tourism promotion monitoring is governed by Florida Statutes and the County's Tourist Development Plan ordinance. Specifically:

a. The [WHO] is responsible for presenting financial reports, at least quarterly, to the Council and Board. Financial reports shall contain, at a minimum, the following budget-to-actual information: (i) Revenues; and (ii) Expenditures. The [WHO] is responsible for presenting detailed expenditure information, at least quarterly, to assist the Council in identifying possibly unauthorized expenditures.

b. The [WHO] is responsible for presenting reports on tourism promotion and marketing campaigns, at least quarterly, to the Council and Board. Reports shall address, at a minimum, the following areas: (i) Advertising Campaigns; (ii) Public Relations; (iii) Social Media; and (iv) Website Analytics.

**Article VII.**  
**AMENDMENT AND REPEAL OF BY-LAWS**

**Section 1. Amendment.** Upon recommendation from the Council or at the Board's own initiative, these bylaws can be amended at any time provided that any amendments initiated by the Board shall first be submitted to the Council for its review and recommendation.

**Section 2. Repeal.** Upon approval by the Board, these bylaws shall supersede any and all bylaws previously adopted by the Board or the Council and such previously adopted bylaws shall stand repealed.

Duly adopted by the Wakulla County Board of County Commissioners this day of [TO COME], 2018.

BOARD OF COUNTY COMMISSIONERS  
OF WAKULLA COUNTY, FLORIDA

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Ralph Thomas, Chairman

ATTEST:

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BRENT X. THURMOND, Ex Officio  
Clerk to the Board

APPROVED AS TO FORM:

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Heather Encinosa, Esq.  
County Attorney

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DIVISION 6. - WAKULLA COUNTY TOURIST DEVELOPMENT COUNCIL<sup>[8]</sup>

Sec. 2.231. - Created.

- (a) Wakulla County Board of County Commissioners hereby creates the Wakulla County Tourist Development Council.
- (b) The tourist development council shall be composed of nine members appointed by the board of county commissioners.
- (c) The chairman of the board of county commissioners or any other member of the board designated by the chairman shall serve on the tourist development council.
- (d) Two member[s] of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county.
- (e) Six members of the council shall be persons 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, and one of which is encouraged to be a representative of the state park system or federal refuge system.
- (f) All members of the council shall be electors of the county.
- (g) The chairman of the tourist development council shall be elected by its members annually and may be re-elected or reappointed.
- (h) Members of the council shall serve for staggered terms of four years. Said terms shall be set forth by resolution of the board of county commissioners. Members shall be appointed by resolution of the board of county commissioners.
- (i) The council shall meet once each quarter and from time-to-time make recommendations to the board of county commissioners for the effective operation of the special projects or uses of the tourist development tax revenue, and to perform such other duties as may be prescribed by county ordinance or resolution.
- (j) The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive at least quarterly expenditure reports for the board of county commissioners or its designee. Expenditures which the council believes to be unauthorized shall be reported to the board and the department of revenue.

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(Ord. No. 2003-14, 8-4-03)

Secs. 2.232—2.234. - Reserved.



ARTICLE III. - TOURIST DEVELOPMENT TAX

Sec. 29.045. - Levy of tax.

- (a) The tourist development tax is hereby levied, imposed and set by the board of county commissioners at a rate of two percent\* of each dollar and major fraction of each dollar or the total consideration received from by every person who rents, leases or otherwise lets any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreation vehicle park, or condominium for a term of six months or less, unless such person rents, leases, or lots for consideration any living quarters or accommodations which are exempt according to F.S. ch. 212.
- (b) Effective on first day of the second month following approval of this ordinance [Ord. No. 2011-23], the tourist development tax rate in section 29.045(a) of the County Code shall be increased from two percent to three percent.
- (c) Effective on the first day of the sixth month following approval of this ordinance [Ord. No. 2011-23], the tourist development tax rate in section 29.045(a) of the County Code shall be increased an additional one percent from the three percent approved in paragraph (b) above to four percent.

\* See above subsections 29.045(b) and (c) for rate increase information, as set out by Ord. No. 2011-23, § 1, adopted Sept. 6, 2011.

(Ord. No. 94-46, § 1, 12-19-1994; Ord. No. 2011-23, § 1, 9-6-2011)

Sec. 29.046. - Additional to other taxes.

The tourist development tax levied by this article is in addition to any other tax imposed pursuant to F.S. ch. 212, and in addition to all other taxes and fees.

(Ord. No. 94-46, § 2, 12-19-1994)

Sec. 29.047. - By and from whom collected.

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.

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(Ord. No. 94-46, § 3, 12-19-1994)

Sec. 29.048. - Duties and privileges of collector.

The person receiving consideration for such rental or lease, and collecting said tourist development tax shall account for and remit the tax to the state department of revenue in a time and manner provided under applicable sections of state statutes.

(Ord. No. 94-46, § 4, 12-19-1994; Ord. No. 96-4, 4-1-1996; Ord. No. 96-12, § 1, 8-5-1996; Ord. No. 96-26, § 1, 10-8-1996; Ord. No. 09-10, §§ 1, 2, 8-4-2009)

Sec. 29.049. - Reserved.

**State Law reference**— Ordinance No. 09-10, adopted August 4, 2009, amended emergency Ordinance No. 96-26, adopted October 8, 1996, and provided the person receiving consideration for such rental or lease, and collecting said tourist development tax shall account for and remit the tax to the Florida Department of Revenue in a time and manner provided under applicable sections of the Florida Statutes. As a result of this amendment, the text of section 29.049 (placement of taxes in trust fund, retention of portion by circuit court clerk) has not been reprinted here.

Sec. 29.050. - Expenditure of tax funds.

- (a) All funds collected pursuant to this tax are to be expended by the county in accordance with the county tourist development tax plan, which is outlined below:

*Anticipated revenues:*

October 2011—September 2012 ..... \$70,000.00

October 2012—September 2013 ..... \$80,000.00

Total anticipated revenue to be derived by Wakulla County for 24 months .....  
\$150,000.00

Prioritized Use of Revenue	Expense Allocation
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<p><i>GOAL 1.</i> Promote Wakulla tourism through partnerships, events, and advertising, focusing primarily on nature- and heritage-based tourism. (Examples include expanding advertising and marketing opportunities through national, state, regional, and local partnerships; advertising local events and festivals; actively pursuing advertising opportunities in varied media venues; continually increase knowledge of tourism marketing trends.)</p>	<p>75%</p>
<p><i>GOAL 2.</i> Create promotional programs and materials that will create awareness and attract targeted markets to visit Wakulla County. (Examples include continual review/update of tourism publications for distribution; continual update and expansion of website and social media efforts; working with stakeholders to define and attract targeted markets.)</p>	<p>20%</p>
<p><i>GOAL 3.</i> Educate the citizens of Wakulla County on the potential financial impact to our local economy of nature- and heritage-based tourism.</p>	<p>3%</p>
<p><i>GOAL 4.</i> Develop short-term and long-range strategic plan for tourist development.</p>	<p>2%</p>

(b) Tourist development tax revenues may be used only in accordance with the provisions of F.S. § 125.0104.

(Ord. No. 94-46, § 6, 12-19-1994; Ord. No. 96-12, § 6, 8-5-1996; Ord. No. 96-26, § 6, 10-8-1996; Ord. No. 2011-38, § 1, 12-5-2011)

Sec. 29.051. - Responsibility for auditing records and accounts of dealers.

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The state department of revenue hereby assumes responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes. The state department of revenue may use any power granted in F.S. § 125.0104, as amended, to determine the amount of tax, penalties and interest to be paid by each dealer and to enforce payment of the tax, penalties and interest.

(Ord. No. 96-4, 4-1-1996; Ord. No. 96-12, § 3, 8-5-1996; Ord. No. 96-26, § 3, 10-8-1996; Ord. No. 09-10, § 2, 8-4-2009)

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Sec. 29.052. - Keeping of books, records and accounts by state department of revenue.

The state department of revenue shall keep appropriate books, records, and accounts, as required by F.S. § 125.0104(10).

(Ord. No. 96-12, § 4, 8-5-1996; Ord. No. 96-26, § 4, 10-8-1996; Ord. No. 09-10, § 2, 8-4-2009)

Sec. 29.053. - Recognition of dealer's credit.

The state department of revenue shall recognize a dealer's credit as provided in F.S. ch. 212 pt. 1.

(Ord. No. 96-12, § 5, 8-5-1996; Ord. No. 96-26, § 5, 10-8-1996; Ord. No. 09-10, § 2, 8-4-2009)