

ORDINANCE NO. 24-49

AN ORDINANCE OF MANATEE COUNTY, FLORIDA, REGARDING PUBLIC FINANCE; PROVIDING PURPOSE AND INTENT; PROVIDING FINDINGS; AMENDING SECTION 2-29-27 OF THE MANATEE COUNTY CODE OF ORDINANCES TO REVISE THE COUNTY'S TOURIST DEVELOPMENT PLAN; AMENDING SECTION 2-29-21 OF THE MANATEE COUNTY CODE OF ORDINANCES TO PROVIDE FOR AN ADDITIONAL ONE PERCENT LEVY OF TOURIST DEVELOPMENT TAX PURSUANT TO SECTION 125.0104(3)(M), FLORIDA STATUTES; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article VII of the Constitution of the State of Florida and Section 125.0104, Florida Statutes (collectively, the "Act") authorize the County to levy and collect a tourist development tax for the purpose of promoting tourism and paying the cost of construction and/or operation and maintenance of certain capital facilities, and other public uses related to the promotion of tourism; and

WHEREAS, Article II of Chapter 2-29 of the Manatee County Code of Ordinances (the "Code"), provides for the County to levy and collect a tourist development tax for such purposes; and

WHEREAS, the Act provides that the County's Tourist Development Plan may not be substantially amended except by an Ordinance of Manatee County, enacted by an affirmative vote of the majority, plus one (1) additional member of the Board of County Commissioners.

NOW THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Manatee County, Florida:

Section 1. Purpose and Intent. This Ordinance is enacted to carry out the purpose and intent of, and exercise the authority set forth in, the Act and Article VII of the Florida Constitution.

Section 2. Findings. The Board of County Commissioners relies upon the following findings in the adoption of this Ordinance:

1. The findings contained in the recitals above are true and correct.
2. The Florida Local Option Tourist Development Act, Section 125.0104, Florida Statutes, permits the Board of County Commissioners to levy a tourist development tax in the manner prescribed therein.
3. Section 125.0104(3)(m), Florida Statutes, authorizes the imposition of an additional one-percent tourist development tax (the Sixth Percent TDT) for high tourism impact counties after the Department of Revenue certifies that the sales subject to the tourist development tax levied exceeded \$600 million during the previous calendar year and the Department of Revenue has certified that the sales subject to the tourist development tax levied by Manatee County exceeded \$600 million during the 2023 calendar year, deeming Manatee County a “High Tourism Impact County.”
4. The Manatee County Tourist Development Council has recommended the Board of County Commissioners levy of the Sixth Percent TDT which is commonly referred to as the high tourism impact tax.
5. The powers conferred by this Ordinance are for public uses and purposes for which public money may be expended and are hereby declared as a matter of legislative determination to be necessary for the public health, safety, and welfare, and specifically for the promotion of tourism within the County.
6. Article II of Chapter 2-29 of the Code sets forth procedures for the levy and collection of the tourist development tax.
7. It is in the interest of the public health, safety, and welfare to amend Section 2-29-27 and 2-29-21 of the Manatee County Code as set forth in this Ordinance, to amend the County’s Tourist Development Plan to authorize the uses of tourist development tax proceeds described herein and to authorize the implementation of the Sixth Percent TDT levy.
8. On April 15, 2024, the Manatee County Tourist Development Council reviewed and, by majority vote, recommended adoption of the changes to Chapter 2-29 of the Manatee County Code of Ordinances as set forth herein.
9. On April 23, 2024, the Board of County Commissioners, by a vote of at least a majority plus one, adopted this Ordinance amending Chapter 2-29 of the Manatee County Code of Ordinances, providing for the amendment to the County’s Tourist Development Tax as set forth herein.

Section 3. Amendment of Section 2-29-27 of the Code. Section 2-29-27 of the Manatee County Code of Ordinances is hereby amended as set forth in Exhibit "A" to this Ordinance.

Section 4. Amendment of Section 2-29-21 of the Code. Section 2-29-21 of the Manatee County Code of Ordinances is hereby amended as set forth in Exhibit "B" to this Ordinance.

Section 5. Codification. The publisher of the County's Code, the Municipal Code Corporation, is directed to incorporate the amendments in Section 3 and Section 4 of this Ordinance into the Code.

Section 6. Severability. If any section, sentence, clause, or other provision of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Ordinance.

Section 7. Effective Date. This Ordinance shall become effective as provided by law.

PASSED AND DULY ADOPTED, with a quorum present and voting, by the Board of County Commissioners of Manatee County, Florida, this the 23rd day of April, 2024

**BOARD OF COUNTY COMMISSIONERS OF
MANATEE COUNTY, FLORIDA**

By: _____
Chairperson

**ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT
COURT AND COMPTROLLER**

By: _____
Deputy Clerk

Exhibit "A"
Amendment to Section 2-29-27
Tourist Development Tax
Manatee County Code of Ordinances
(underlined text to be added, strike-through text to be deleted)

Sec. 2-29-27. - Tourist development plan.

All proceeds of the tax levied pursuant to sections 2-29-21 (a), (g), (h) and (i) shall be used to fund the county's tourist development plan, which is hereby adopted and set forth as follows:

MANATEE COUNTY TOURIST DEVELOPMENT PLAN
AMENDED AND RESTATED
APRIL 2024

Pursuant to Section 125.0104, Florida Statutes (the "Act"), Manatee County levies its tourist development tax at the aggregate rate of ~~five (\$.05)~~ six cents (\$.06) per dollar. The plan set forth below constitutes the county's tourist development plan for purposes of Section 125.0104(4)(d) of the Act.

- A. *Projected Revenues.* As of the date of the most recent amendment to the plan ~~(August 2019)~~ (April 2024) the county expects during the next two (2) fiscal years to derive a total of ~~forty-six thirty-one million eight hundred thousand~~ eight hundred thousand dollars ~~(\$46,800,000.00) (\$31,000,000.00)~~ per fiscal year in proceeds of the tax. Pursuant to section 2-29-21(f), the proceeds of the third cent of the tax, expected during the next two (2) fiscal years to amount to ~~seven six million eight two hundred thousand~~ eight two hundred thousand dollars ~~(7,800,000.00) (\$6,200,000)~~ per fiscal year, have been specifically dedicated to beach renourishment projects (inclusive of public access improvements) and are not to be used to fund other uses set forth in this Plan. The remaining tax proceeds expected during the next two (2) fiscal years to amount to ~~thirty-nine twenty-four million eight hundred thousand~~ eight hundred thousand dollars ~~(\$39,000,000.00) (\$24,800,000)~~ per year (hereinafter referred to as the "projected revenues") shall be used as set forth below.
- B. As required by the Act, the following is a list, in order of priority, of the uses of the available revenues from the tourist development tax, including the approximate cost or expense allocation for each specific project or special use:
- I. *Convention and Visitors Bureau.* Operation costs of the Bradenton Area Convention and Visitors Bureau, a tourism promotion agency within the meaning of the Act, which shall include but not be limited to rent, maintenance, operation, personnel, administration, and supplies, equipment, and building improvements, in an initial amount not to

exceed two million five hundred thousand dollars (\$2,500,000.00) in each fiscal year.

- II. *Advertising and Promoting Tourism.* Costs of advertising and promoting tourism within the meaning of the Act, either directly or through contractors or subcontractors, airlines, tourist bureaus, or tourist information centers, in an initial amount not to exceed nine eight million five hundred thousand dollars (\$9,500,000.00) ~~(\$8,000,000.00)~~ in each fiscal year.
- III. *Bradenton Area Convention Center.* Costs of debt service on bonds issued, and/or debt incurred, and annual subsidy to finance the construction, reconstruction, or renovation, expansion, and necessary capital improvements to and costs of operation and maintenance of, and cash-funded capital outlay for the publicly owned convention center, special event auditorium facility and transportation facilities attached thereto, including, but not limited to, parking and multimodal access to the convention center in an amount not to exceed five million one hundred thousand three million three hundred thousand dollars ~~(\$5,100,000.00) (\$3,300,000.00)~~ in each fiscal year.
- IV. *County-Owned Beach Park Facilities - Maintenance/Capital Improvements.* Maintenance of county-owned beach park facilities not to exceed one million five hundred thousand dollars (\$1,500,000.00) in each fiscal year and one-time capital improvements of county-owned beach park facilities not to exceed one million five hundred thousand dollars (\$1,500,000.00) in each fiscal year for a total of three million dollars (\$3,000,000.00) each fiscal year.
- ~~V. *Sports Stadiums and Venues.* Costs of debt service on bonds or one-time payment to acquire, finance construction design costs, construct, extend, remodel, repair, improve, maintain, operate and promote the County-owned Premier Sports Campus and other publicly owned and operated sports arenas, stadiums and parking in an amount not to exceed seven million (\$7,000,000.00) in each fiscal year.~~
- V. *Convention Center Capital Projects.* A one-time expenditure for capital improvements for the expansion/enhancement of the Bradenton Area Convention Center in an amount not to exceed forty-eight million dollars (\$48,000,000.00)
- ~~VI. *Coquina Beach Park.* A one-time expenditure for capital improvements to the parking lot in Coquina Beach Park, in an amount not to exceed five million four hundred thousand dollars (\$5,400,000.00).~~
- VI. *Public Transportation.* Provide subsidy/ funding for public transportation services, including capital, whose main purpose is to attract and serve

tourists in an amount not to exceed one million six hundred and fifty thousand (\$1,650,000.00) each fiscal year.

VII. *Arts, Historical, Educational, and Cultural Activities.* In an amount not to exceed one million nine hundred fifty thousand dollars (\$1,950,000.00) to provide funding each year for the promotion of arts, historical, educational, and cultural activities, venues, coliseums, museums, aquariums, zoological parks, and auditoriums within the boundaries of the County. Such venues and events may be funded when: 1) venue must be owned and operated by a not for profit organization or publicly owned 2) open to the public and 3) main purpose of such activities, venue, service, and event is to attract tourists. The funding may include the acquisition, construction, remodeling, repair and improvement of auditoriums or museums to be used primarily for arts, history, and culture. The expenditure of revenues used hereunder shall:

1) The tourist development council shall consider the potential use of the revenues apportioned hereunder, review requests for funding, and make recommendations to the board regarding the priority and apportionment of such funding.

2) Upon recommendation from the tourist development council, such funding shall be subject to terms and limitations set forth in an agreement with Manatee County approved by the board.

VII. Special Event Auditorium Capital Project. A one-time expenditure for construction of the county owned and operated special event auditorium located near the Premier Sports Campus in an amount not to exceed thirty million dollars (\$30,000,000.00).

VIII. *City of Holmes Beach Grassy Point Park.* Payment to the City of Holmes Beach of a one time capital contribution for improvements to Grassy Point Park in an amount not to exceed forty one thousand two hundred dollars (\$41,200.00).

VIII. Convention Center Parking Lot Capital Project. A one-time expenditure for purchase of land and construction of a flat surface parking lot for the County owned Convention Center in an amount not to exceed one million seven hundred thousand dollars (\$1,700,000.00).

IX. *City of Bradenton Beach Bradenton Beach City Pier.* Payment to the City of Bradenton Beach of a one time capital contribution for cost of the remodeling, repair, and improvement of the publicly owned Bradenton Beach City Pier in an amount not to exceed eight hundred fifty thousand dollars (\$850,000.00).

IX. Sports Stadiums and Venues. Costs of debt service on bonds or one-time payment to acquire, finance construction design costs, construct,

extend, remodel, repair, improve, maintain, operate and promote the County-owned Premier Sports Campus and other publicly owned and operated sports arenas, stadiums and parking in an amount not to exceed ten million (\$10,000,000.00) in each fiscal year.

- X. *City of Bradenton, Pittsburgh Pirates Spring Training Facility:* Commencing October 1, 2011 and terminating September 30, 2032, the cost of debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a spring training facility for the Pittsburgh Pirates, a retained spring training franchise facility within the meaning of the Act and reimbursement of ad valorem tax payments in an amount not to exceed four hundred fifty thousand dollars (\$450,000.00) in each fiscal year.
- XI. *Public Transportation.* Provide subsidy/ funding for public transportation services, including capital, whose main purpose is to attract and serve tourists in an amount not to exceed one million six hundred and fifty thousand (\$1,650,000.00) each fiscal year.
- XI. City of Bradenton Beach - Bradenton Beach City Pier. Payment to the City of Bradenton Beach of a one-time capital contribution for cost of the remodeling, repair, and improvement of the publicly owned Bradenton Beach City Pier in an amount not to exceed eight hundred fifty thousand dollars (\$850,000.00).
- XII. *Convention Center Capital Projects.* A one time expenditure for capital improvements for the expansion/enhancement of the Bradenton Area Convention Center in an amount not to exceed twenty five million dollars (\$25,000,000.00).
- XII Arts, Historical, Educational, and Cultural Activities. In an amount not to exceed one million nine hundred fifty thousand dollars (\$1,950,000.00) to provide funding each year for the promotion of arts, historical, educational, and cultural activities, venues, coliseums, museums, aquariums, zoological parks, and auditoriums within the boundaries of the County. Such venues and events may be funded when: 1) venue must be owned and operated by a not-for-profit organization or publicly owned 2) open to the public and 3) main purpose of such activities, venue, service, and event is to attract tourists. The funding may include the acquisition, construction, remodeling, repair and improvement of auditoriums or museums to be used primarily for arts, history, and culture. The expenditure of revenues used hereunder shall:
 - 1) The tourist development council shall consider the potential use of the revenues apportioned hereunder, review requests for funding, and make recommendations to the board regarding the priority and apportionment of such funding.

2) Upon recommendation from the tourist development council, such funding shall be subject to terms and limitations set forth in an agreement with Manatee County approved by the board.

XIII. *Emergency Marketing Fund.* Such remaining amounts as are necessary to maintain an Emergency Marketing Fund not to exceed one million dollars (\$1,000,000.00) for "Act of God" occurrences.

XIV. *Surplus Revenues; Reserve for Contingency.* Such remaining amounts (including unspent balances carried forward from prior fiscal years) after all above priorities have been fully funded to be allocated as additional funds for the uses set forth in priorities I, II and III (over and above the initial revenue limitations set forth therein), and to fund reserves in the Tourist Development Tax Trust Fund, as the Board of County Commissioners shall determine in its fiscal discretion.

C. The specific allocation of funds for expenditures authorized by this Plan shall be included in the County's official budget adopted prior to the commencement of each fiscal year. Changes in such amounts included in the county budget for authorized uses under this Plan shall be brought to the Tourist Development Council for review and recommendation prior to any change, which shall be authorized by the Board of County Commissioners in the manner provided by law for amending the county's budget. The allocation of Tourist Development Tax Revenues established under this Plan or any budget, resolution or action of the Board of County Commissioners shall not constitute a right, entitlement, or benefit to any individual or entity but shall remain subject to the authority of the Board of County Commissioners to amend this Plan and the county's budget. Funding authorized under this Plan shall be disbursed in accordance with such rules, procedure and such agreements as may be adopted, approved and/or authorized by the Board of County Commissioners.

D. All uses of tourist development tax proceeds governed by this Plan shall be subject to the requirements of, and carried out in accordance with, the Act. This Amended and Restated Tourist Development Plan was approved by the Manatee County Tourist Development Council, by majority vote, on November 14, 2011, prior to adoption by ordinance by the Board of County Commissioners by a vote of at least a majority plus one, on November 21, 2011, as required by the Act. All subsequent amendments to this Amended and Restated Tourist Development Plan were approved by the Manatee County Tourist Development Council, by majority vote, prior to adoption by ordinance by the Board of County Commissioners by a vote of at least a majority plus one, as required by the Act.

Exhibit "B"
Amendments to Section 2-29-21
Tourist Development Tax
Manatee County Code of Ordinances
(underline text to be added, strike-through text to be deleted)

Sec. 2-29-21. Levy and collection of tax.

- (a) Pursuant to Section 125.0104(3)(b), Florida Statutes, there is hereby levied and imposed and set a tourist development tax at a rate of two (2) per cent of each dollar and major fraction of each dollar of the total consideration charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreation vehicle park, condominium or timeshare resort for a term of six (6) months or less, unless such person rents, leases or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes, as amended. 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 consideration. The proceeds of the tax levied pursuant to this paragraph shall be used as provided in Section 125.0104, Florida Statutes (hereinafter referred to as the "Act"), and as may be further limited pursuant to the tourist development plan set forth in section 2-29-27 of this article.
- (b) The tax district in which the above-identified tourist development tax is levied and imposed is county-wide and said tax shall be levied, imposed, set and collected throughout the geographical boundary of the county.
- (c) The said tourist development tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, as amended, and in addition to all other taxes and fees and the consideration for the rental or lease of the above-identified and specified living quarters or accommodations.
- (d) The said tourist development tax shall be charged by the person receiving the consideration for the lease or rental and shall be collected from the lessee, tenant or customer at the time of payment of the consideration for such lease or rental of the above-identified and specified living quarters or accommodations.
- (e) The person receiving the consideration for such rental or lease shall receive, account for and remit said tax to the Manatee County Tax Collector (hereinafter referred to as the "tax collector"), at the time and in the manner provided in section 2-29-24 hereof. The same duties and privileges imposed by Chapter 212, Florida Statutes, as amended, upon dealers in tangible property; respecting the collection and remission of tax; the making of returns; the keeping of books, records and accounts; and compliance with the rules of the said department of revenue in the

administration of said chapter shall apply to, and be binding upon, all persons who are subject to the provisions of this article.

(f) Pursuant to Section 125.0104(3)(b) of the Act, in addition to the two (2) per cent imposed pursuant to paragraph (a), there is hereby levied, imposed and set, an additional one per cent of each dollar above the tax rate set under paragraph (a). The proceeds of the additional tax levied pursuant to this paragraph (f) shall not be subject to the requirements of the tourist development plan set forth in section 2-29-27 of this article, and shall be used as follows:

(1) All proceeds of the additional tax levied pursuant to this paragraph (f) shall be used in accordance with the requirements of the Act.

(2) Except as provided in [paragraph] (3) below, all revenues accrued as of October 1, 1990, and all future proceeds of the additional tax levied pursuant to this subsection (f) shall be held in a separate subaccount in the trust fund established pursuant to section 2-29-26, such subaccount to be designated as the "Beach Renourishment Fund," and shall be used only to finance beach restoration and erosion management projects, beach maintenance, and other beach improvements as defined in Section 125.0104(5)(a)4. of the Act, either directly or through the pledging or use of such proceeds to pay bonded indebtedness pursuant to sections 2-29-30 and 2-29-30.1 of this article and applicable law.

(3) Notwithstanding any provision of this paragraph (f) to the contrary, the board of county commissioners may appropriate unpledged or unencumbered funds held in the Beach Renourishment Fund in such amounts as may be determined to be necessary to fund or reimburse such other accounts or funds for all costs associated with marketing or advertising plans for the promotion of tourism within the meaning of the Act, undertaken in the wake of an actual or perceived emergency or disaster affecting the beaches or other tourism assets within the county.

(g) Pursuant to Section 125.0104(3)(l) of the Act, in addition to the three (3) per cent imposed pursuant to subsections (a) and (f), there is hereby levied, imposed and set, an additional one per cent of each dollar above the tax rate set under subsection (a). The proceeds of the additional tax levied pursuant to this paragraph shall be used as provided in the Act, and as may be further limited pursuant to the tourist development plan set forth in section 2-29-27 of this article.

(h) Pursuant to Section 125.0104(3)(n) of the Act, in addition to the four (4) per cent imposed pursuant to subsections (a), (f) and (g), there is hereby levied, imposed and set, an additional one per cent of each dollar above the tax rate set under subsection (a). The proceeds of the additional tax levied pursuant to this paragraph shall be used as provided in the Act, and as may be further limited pursuant to the tourist development plan set forth in section 2-29-27 of this article.

- (i) Pursuant to Section 125.104(3)(m) of the Act, in addition the five (5) per cent imposed pursuant to subsections (a), (f), (g) and (h), Manatee County, as a high tourism impact county as determined by the Florida Department of Revenue, may impose an additional one per cent of each dollar above the tax rate set under subsection (a). The proceeds of the additional tax levied pursuant to this paragraph shall be used as provided in the Act, and as may be further limited pursuant to the tourist development plan set forth in section 2-29-27 of this article.