AGENDA ITEM # 9232026-836
AGENDA DATE: 10/27/2026

TO: **The Honorable Chairperson and Board of County Commissioners**

FROM: **Chastity Sheffield, Jackson County Tourist Development Council**

SUBJECT: **Request: Board approval of updates and amendments to Tourist Development Tax ordinance - Chastity Sheffield, Interim TDC Director**

Background: At the regular meeting on October 13, 2026, The Board moved to have a public hearing on October 27th, 2026, at 6 pm for the reading of the updates and amendments to the Tourist Development Tax ordinance.

Strategic Plan Goal: **Vibrant & Growing Economy**

Previous Action:

Amount of Funds to Be Expended or Requested:

Source of Funds:

Originating Office: **Jackson County Tourist Development Council**

Reviewed By: **Kelsi Jackson**
Jennifer Collins
Lynsey Darragh
Jim Dean

Recommendation: **Accept**

Potential Motion: I move to approve updates and amendments to the Tourist Development Tax ordinance and authorize the Chairman to sign.

ORDINANCE NO. 2026-5

PLEASE NOTE: This working draft restates Article V from the codified Code because the original enactment ordinances were not provided. The revenue number in brackets should be verified before advertisement/adoption. This draft also incorporates the Tourist Development Council's bylaws as new Sec. 50-95, with conforming edits so the bylaws' budget and amendment provisions do not conflict with the Board of County Commissioners' final approval authority over expenditures under this Article.

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF JACKSON COUNTY, FLORIDA, AMENDING AND RESTATING CHAPTER 50, ARTICLE V OF THE JACKSON COUNTY CODE OF ORDINANCES RELATING TO THE TOURIST DEVELOPMENT TAX; RESTATING THE LEVY, RATE, DISTRICT, DURATION, AND AUTHORIZED USE OF THE TAX; ESTABLISHING AND CONFIRMING THE JACKSON COUNTY TOURIST DEVELOPMENT COUNCIL; ADOPTING BYLAWS GOVERNING THE COUNCIL'S MEETINGS, MEMBERSHIP, OFFICERS, AND PROCEDURES; ADOPTING AN UPDATED TOURIST DEVELOPMENT PLAN; PROVIDING FOR TOURIST DEVELOPMENT TAX REVENUE PRIORITIES AND APPROXIMATE ALLOCATIONS; CLARIFYING COUNTY ADMINISTRATION, PROCUREMENT, CONTRACTING, TRAVEL, REIMBURSEMENT, AND EXPENDITURE CONTROLS; PROVIDING FOR CODIFICATION, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, section 125.0104, Florida Statutes, known as the Local Option Tourist Development Act, authorizes counties to levy a tourist development tax and restricts the expenditure of those revenues to purposes expressly authorized by law;

WHEREAS, Jackson County has levied a countywide tourist development tax and has codified provisions relating to the tourist development tax in Chapter 50, Article V of the Jackson County Code of Ordinances;

WHEREAS, the Board of County Commissioners desires to update and restate the County Tourist Development Plan to reflect current tourism assets, current and projected revenues, the Endeavor Convention Center, the Jackson County Museum, visitor services, event promotion, product development, and tourism promotion priorities;

WHEREAS, the Board of County Commissioners further desires to confirm that the Tourist Development Council serves in an advisory capacity and that all expenditures, contracts, procurement activities, personnel matters, and administrative actions remain subject to applicable Florida law, County ordinance, County policy, approved budgets, and the approval authority of the Board of County Commissioners and County Administrator;

WHEREAS, the Board of County Commissioners desires to adopt bylaws governing the meetings, membership, officers, and procedures of the Tourist Development Council as part of this Article, subject in all respects to the Board's final authority over the tourist development tax trust fund and all expenditures therefrom;

WHEREAS, the Board of County Commissioners desires to clarify the limited circumstances under which tourist development tax revenues may be used for inland lakes, rivers, waterways, nature centers, fishing piers, natural resource projects, and other tourism product development activities;

WHEREAS, the County Tourist Development Council has considered revisions to the Tourist Development Plan and has recommended that the Board of County Commissioners update the County Tourist Development Plan; and

WHEREAS, the Board of County Commissioners finds that this Ordinance is in the best interest of the public health, safety, and welfare of the citizens and visitors of Jackson County, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF JACKSON COUNTY, FLORIDA:

SECTION 1. AMENDMENT AND RESTATEMENT OF ARTICLE V

Chapter 50, Article V of the Jackson County Code of Ordinances is hereby amended, replaced and restated as follows:

ARTICLE V. TOURIST DEVELOPMENT TAX

SEC. 50-89. AUTHORITY, LEVY, RATE, DISTRICT, AND DURATION.

(a) Authority. This Article is enacted pursuant to section 125.0104, Florida Statutes, and all other applicable provisions of Florida law.

(b) Levy and rate. The tourist development tax is levied and imposed throughout the territorial jurisdiction of Jackson County, Florida, at the rate of five percent (5%) of each dollar and major fraction of each dollar of the total consideration charged for transient rental accommodations subject to section 125.0104, Florida Statutes.

(c) Tax district. The tourist development tax district consists of all incorporated and unincorporated areas of Jackson County, Florida.

(d) Duration. The tourist development tax shall remain in full force and effect unless repealed, amended, or terminated as provided by law.

(e) Board authority reserved. The use of tourist development tax revenues shall remain subject to the express determination, appropriation, and approval authority of the Board of County Commissioners, notwithstanding any provision of any Tourist Development Plan, bylaws, policy, procedure, budget recommendation, program guideline, or other document.

SEC. 50-90. COLLECTION, TRUST FUND, AND RESTRICTED USE OF PROCEEDS.

(a) Collection and administration. The tourist development tax shall be collected and administered in accordance with section 125.0104, Florida Statutes, chapter 212, Florida Statutes, and applicable rules of the Florida Department of Revenue, unless the County adopts a separate ordinance providing for local collection and administration as authorized by law.

(b) Trust fund. Tourist development tax revenues shall be deposited, accounted for, budgeted, and expended through the County tourist development trust fund or other appropriate County fund or account established for such restricted revenues.

(c) Restricted revenues. Tourist development tax revenues may be used only for purposes expressly authorized by section 125.0104, Florida Statutes, this Article, the County Tourist Development Plan, and other applicable law. Any use not expressly authorized is prohibited.

(d) No entitlement to funds. No applicant, event organizer, vendor, contractor, tourism partner, or other person or entity shall acquire any entitlement to tourist development tax revenues unless and until the expenditure is approved in accordance with applicable law, this Article, County policy, an approved budget, and any required agreement or purchase order.

(e) Administrative costs. Reasonable and necessary costs incurred by the County for administration, management, financial oversight, reporting, auditing, legal review, procurement, contract administration, implementation, and monitoring of tourist development tax revenues and programs may be paid from tourist development tax revenues to the extent authorized by law and approved through the County budget or other applicable approval process.

SEC. 50-91. JACKSON COUNTY TOURIST DEVELOPMENT COUNCIL.

(a) Established. There is hereby established and confirmed an advisory council known as the Jackson County Tourist Development Council (the "Council" or "TDC").

(b) Composition. The Council shall consist of nine (9) members appointed by the Board of County Commissioners and composed in accordance with section 125.0104(4)(e), Florida Statutes, as amended. The Council shall include the chair of the Board of County Commissioners or another member of the Board designated by the chair; two (2) elected municipal officials, at least one of whom shall be from the most populous municipality in the County; and six (6) persons involved in the tourist industry who have demonstrated an interest in tourist development, of whom 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 tourist development tax. All Council members shall be electors of Jackson County.

(c) Appointment, terms, vacancies, and removal. Members shall be appointed by the Board of County Commissioners. Terms, vacancies, attendance requirements, removal, and replacement shall be governed by section 125.0104, Florida Statutes, this Article, and applicable County policy. The Board of County Commissioners retains final authority to appoint, remove, and replace Council members as authorized by law.

(d) Officers. The chair of the Council shall be designated or elected in the manner authorized by section 125.0104(4)(e), Florida Statutes, and any applicable Board action. The Council may elect a vice chair and such other officers as provided in the Tourist Development Council Bylaws set forth in Sec. 50-95 of this Article.

(e) Meetings. The Council shall meet at least quarterly and may meet more frequently as needed, in accordance with the meeting procedures set forth in Sec. 50-95 of this Article. All meetings shall be noticed and conducted in accordance with Florida law, including the Government in the Sunshine Law and Public Records Law.

(f) Duties. The Council shall make recommendations to the Board of County Commissioners regarding the effective operation of special projects and the use of tourist development tax revenues; continuously review expenditures of revenues from the tourist development trust fund; receive, at least quarterly, expenditure reports from the County or its designee; and report to the Board of County Commissioners and the Department of Revenue any expenditures the Council believes to be unauthorized.

(g) Advisory capacity. The Council is advisory to the Board of County Commissioners. The Council shall not hire, terminate, supervise, or discipline County employees; bind the County to contracts; waive County policies; approve, adopt, or override a County budget; authorize expenditures outside an approved budget or delegated authority; or exercise powers reserved to the Board of County Commissioners, County Administrator, County Finance Office, County Human Resources Department, County Procurement Office, or other County officials by law, ordinance, policy, or Board action. All tourist development tax expenditures remain subject to the Board of County Commissioners' final approval authority.

SEC. 50-92. COUNTY TOURIST DEVELOPMENT PLAN.

(a) Adoption. The County Tourist Development Plan is hereby adopted as set forth in this section. The Plan shall guide the expenditure of tourist development tax revenues, subject to annual appropriation, Board approval, and compliance with section 125.0104, Florida Statutes.

(b) Anticipated revenues. The anticipated net tourist development tax revenue to be derived within the Countywide Taxing District during the twenty-four (24) operating months beginning October 1, 2026, is approximately One Million Five Hundred Thousand Dollars ($1,500,000.00). This projection is an estimate based on past collections and anticipated future collections and may vary from actual receipts.

(c) Tourism promotion and destination marketing. The County finds that tourism promotion, destination marketing, advertising, public relations, sales, visitor services, content creation, media relations, sports tourism promotion, film promotion, and event promotion are necessary to attract tourists, increase overnight visitation, increase visitor spending, support local businesses, and promote Jackson County as a destination. Tourist development tax revenues may be used for tourism promotion and advertising activities authorized by section 125.0104, Florida Statutes. If revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by promotion to tourists.

(d) Tourist bureaus and visitor services. Tourist development tax revenues may be used to fund convention bureaus, tourist bureaus, tourist information centers, visitor centers, news bureaus, and related services as County agencies or by contract with chambers of commerce or similar associations, as authorized by law.

(e) Tourism facilities. Tourist development tax revenues may be used to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, and publicly owned or qualifying not-for-profit aquariums or museums open to the public, within the boundaries of the Countywide Taxing District, to the extent authorized by section 125.0104, Florida Statutes. This category includes, without limitation, the Endeavor Convention Center and the Jackson County Museum to the extent each project or expenditure is authorized by law and approved by the Board.

(f) Zoological parks, fishing piers, and nature centers. Because Jackson County has a population below 950,000, tourist development tax revenues may be used, in addition to other authorized uses, to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote publicly owned and operated or not-for-profit owned and operated zoological parks, fishing piers, or nature centers that are open to the public, to the extent authorized by law and approved by the Board.

(g) Inland lakes, rivers, and waterways. Tourist development tax revenues may be used for shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access, but only as those uses relate to the physical preservation of the shoreline, inland lake, or river. This authority shall be construed narrowly and shall not be used as a general authorization for recreational amenities, routine park maintenance, general infrastructure, roads, parking areas, trails, boat ramps, docks, utilities, private facilities, or economic development projects unless the specific expenditure is independently authorized by section 125.0104, Florida Statutes, and approved by the Board.

(h) Events, sponsorships, and tourism programs. Tourist development tax revenues may be used to support tourism-generating events, festivals, tournaments, conferences, cultural programs, agritourism activities, heritage tourism activities, sports tourism activities, and similar tourism programs when the funded activity has as one of its main purposes the attraction of tourists and is promoted to tourists. Such funding shall be administered through written policies, applications, agreements, purchase orders, or reimbursement procedures approved or recognized by the Board and consistent with County policy.

(i) Tourism product development. Tourist development tax revenues may be used for tourism product development only to the extent the specific expenditure is authorized by section 125.0104, Florida Statutes, and this Article. Authorized product development may include museums, nature centers, fishing piers, visitor information facilities, tourism destination facilities authorized by law, public access components that are integral to an authorized project, and physical preservation, enhancement, cleanup, or restoration of publicly accessible inland lakes and rivers as provided above.

(j) Capital reserves. Tourist development tax revenues may be placed in reasonable reserves for future authorized tourism capital projects, major repairs, facility renewal and replacement, grant matching opportunities, emergency repairs, long-term asset preservation, and other authorized uses, provided that reserved funds remain restricted to purposes authorized by section 125.0104, Florida Statutes, this Article, and the Board-approved budget.

(k) Public facilities limitation. Tourist development tax revenues shall not be used for public facilities under section 125.0104(5)(a)6., Florida Statutes, unless all statutory conditions are satisfied, including the revenue or coastal fiscally constrained county threshold, recommendation by the Council, required supermajority approval by the Board, confirmed non-tourist development tax funding sources, applicable tourism-promotion spending requirements, and the required independent professional analysis.

(l) Other authorized uses. The Board may approve any other use expressly authorized by section 125.0104, Florida Statutes, as may be amended, provided such use is consistent with the County Tourist Development Plan or the Plan is amended as required by law.

(m) Annual budget adjustments. The approximate allocations in this Plan are intended to provide a planning framework and may be adjusted annually through the County budget process or by other Board action, provided the expenditure remains consistent with section 125.0104, Florida Statutes, this Article, and the Tourist Development Plan.

(n) Substantial amendments. Any substantial amendment to the Tourist Development Plan shall be made by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners, or by such other procedure as may be required by section 125.0104, Florida Statutes, as amended.

SEC. 50-93. ADMINISTRATION, PROCUREMENT, CONTRACTS, TRAVEL, REIMBURSEMENT, AND FINANCIAL CONTROLS.

(a) County administration. The Tourism Department shall operate under the direction of the Board of County Commissioners and County Administrator. County employees assigned to tourism-related duties shall remain subject to applicable County personnel policies, administrative procedures, travel policies, purchasing policies, financial controls, and supervision.

(b) Personnel. The Council may recommend staffing needs to the Board of County Commissioners or County Administrator, but the Council shall not appoint, hire, terminate, discipline, or supervise County employees. Personnel matters shall be handled through the County Administrator, Human Resources Department, and applicable County procedures.

(c) Procurement. All purchases and procurements using tourist development tax revenues shall comply with applicable Florida law and Jackson County purchasing policies. Tourism-related advertising, media placement, creative services, content creation, influencer engagement, public relations, and similar services may involve procurement methods different from ordinary commodity purchases only when those methods are authorized by County purchasing policy, approved budgets, applicable law, and the appropriate County approval authority.

(d) Contracts and agreements. Contracts, funding agreements, sponsorship agreements, service agreements, purchase orders, and similar instruments shall be processed, reviewed, approved, and executed in accordance with County contracting procedures, procurement policies, legal review requirements, budget authority, and Board or delegated approval authority. Nothing in this Article authorizes the Council or Tourism Department staff to execute contracts or bind the County except as specifically authorized by Board action, County policy, or delegated authority.

(e) Travel and non-County participants. Travel and entertainment-related expenditures for County employees, Council members, travel writers, tour brokers, media representatives, content creators, consultants, contractors, speakers, tourism partners, and other authorized participants may be paid or reimbursed only when authorized by section 125.0104, Florida Statutes, approved through the applicable program, contract, funding agreement, budget, or travel authorization, and supported by required documentation. Reimbursements for non-County travelers shall be subject to a not-to-exceed amount, review by the Executive Director or designee, review under applicable County finance and travel procedures, and approval by the County Administrator or other authorized County official before processing.

(f) Event funding and reimbursement. Event funding shall be administered through written program policies, applications, agreements, reporting requirements, and reimbursement procedures consistent with section 125.0104, Florida Statutes, County policy, and Board approval authority. Reimbursement shall be limited to approved eligible expenses actually incurred, supported by invoices, receipts, proof of payment, marketing materials, attendance information, lodging information when applicable, and other documentation reasonably required by the County.

(g) No waiver of County policy. The Council may recommend policies and procedures for tourism programs, but no bylaw, policy, procedure, application, guideline, committee recommendation, program approval, or staff action shall waive or supersede Florida law, this Article, County procurement policy, County travel policy, County financial controls, County personnel policy, or the authority of the Board of County Commissioners and County Administrator.

(h) Quarterly reporting. The County Administrator or designee shall provide the Council, at least quarterly, reports sufficient to allow the Council to continuously review expenditures of tourist development tax revenues as required by section 125.0104, Florida Statutes.

SEC. 50-94. INTERPRETATION AND CONFLICTS.

(a) This Article shall be interpreted to preserve the restricted nature of tourist development tax revenues and to authorize only those expenditures permitted by section 125.0104, Florida Statutes, and other applicable law.

(b) If any Tourist Development Council bylaw, policy, procedure, program guideline, funding agreement, application form, appendix, plan, or other document conflicts with section 125.0104, Florida Statutes, this Article, County policy, or Board action, the higher

authority (e.g. – County Policy or State statute) shall control and prevail over any Tourist Development Council Action.

(c) The inclusion of a project, program, category, or concept in a plan, budget, policy, or application shall not itself establish that the expenditure is authorized unless the specific expenditure is authorized by section 125.0104, Florida Statutes, and approved in accordance with this Article and County policy and by the Board of County Commissioners if required.

SEC. 50-95. TOURIST DEVELOPMENT COUNCIL BYLAWS.

(a) Adoption and subordination. The following bylaws are adopted to govern the internal meetings, membership, officers, and procedures of the Council. These bylaws are subordinate to, and shall be construed consistently with, this Article, section 125.0104, Florida Statutes, County policy, and other applicable law. The Board of County Commissioners retains final approval authority over all tourist development tax expenditures and the County budget notwithstanding any provision of these bylaws. In the event of any inconsistency or conflict, Sec. 50-94(b) of this Article shall control.

(b) Regular meetings. Regular meetings of the Council shall generally be held monthly at a date, time, and location established by the Council. Meetings may be held at the Russ House Visitor Center or another location as designated by the Council. All meetings of the Council shall be open to the public and conducted in accordance with Florida's Government in the Sunshine Law, Public Records Law, and all applicable provisions of state and local law. Special meetings of the Council may be called by the Chair, the Chair of the Jackson County Board of County Commissioners, or the Executive Director. The purpose of any special meeting shall be stated in the notice of meeting. The Council shall conduct an annual organizational meeting during the first regular meeting of each fiscal year to review the approved budget, address membership appointments and expirations, elect officers, and conduct any other business deemed necessary.

(c) Membership. Membership opportunities shall be advertised and applications accepted in accordance with the Jackson County Board of County Commissioners Boards and Committees Policy and any other applicable County policies and procedures. Council membership applications shall be reviewed by the Council and forwarded to the Board of County Commissioners with a recommendation for appointment. Final appointments shall be made by the Board of County Commissioners in accordance with section 125.0104, Florida Statutes, and County policy. Terms of office, membership qualifications, and representation requirements shall be governed by section 125.0104, Florida Statutes, and applicable County policy. Any vacancy occurring during an unexpired term shall be filled in accordance with Florida Statutes and County policy. Attendance requirements shall be governed by the Board of County Commissioners Boards and Committees Policy. Members who fail to meet attendance requirements established by County policy may be recommended for removal and replacement by the Board of County Commissioners, which retains authority to remove members and fill vacancies in accordance with applicable law and County policy.

(d) Quorum. Five (5) members of the Council shall constitute a quorum for the transaction of business. In the event of one or more vacancies on the Council, a quorum shall consist of a majority of the currently appointed members. A majority vote of members present shall be binding unless otherwise required by law. If a quorum is not present within fifteen (15) minutes after the scheduled meeting time, no official business shall be conducted. The meeting may be adjourned and rescheduled in accordance with applicable notice requirements.

(e) Voting. Regarding issues that come before the Council for consideration, each Council member shall cast one (1) vote unless the member has a conflict of interest. In the event of a conflict of interest, such member shall abstain from voting and publicly state the reason for abstention. Such abstentions shall be recorded in the official records of the Council.

(f) Proceedings. Each action of the Council shall be embodied in a motion duly made, seconded, and approved by a majority of the members present and voting, and shall be entered into the official records of the Council.

(g) Rules of proceedings. All meetings of the Council shall be conducted in accordance with Robert's Rules of Order and Florida's Sunshine Law.

(h) Officers. The Council shall elect a Chair and Vice Chair during the first regular meeting of each fiscal year. The Chair and Vice Chair shall be members of the Council. The Executive Director shall serve as staff liaison to the Council and shall not be a voting member. The term of office for the Chair and Vice Chair shall be one (1) year. Officers may be re-elected to successive terms.

(i) Duties of officers.

1. Chair. The duties of the Chair shall include, but not be limited to: (i) calling meetings of the Council in accordance with these bylaws; (ii) presiding at all meetings of the Council; (iii) representing the Council before the Board of County Commissioners and other boards, councils, commissions, organizations, and public functions as appropriate; and (iv) ensuring that actions approved by the Council are properly undertaken and carried out.

2. Vice Chair. The duties of the Vice Chair shall include, but not be limited to: (i) performing the duties of the Chair in the absence or disqualification of the Chair; and (ii) assuming the responsibilities of the Chair when necessary.

3. Executive Director. The duties of the Executive Director shall include, but not be limited to: (i) maintaining accurate records of Council meetings; (ii) serving as custodian of Council records as required by law; (iii) providing notices required by law and these bylaws; (iv) preparing meeting agendas and supporting materials; (v) serving as liaison between the Council, Board of County Commissioners, County staff, tourism partners, and the public; and (vi) performing such other duties as may be necessary to carry out the work of the Council.

(j) Amendments. These bylaws may be amended only in accordance with the procedure for amending this Article, including any applicable requirements of section 125.0104, Florida

Statutes, and the Jackson County Code of Ordinances. The Council may recommend a proposed amendment to these bylaws for the Board of County Commissioners' consideration, provided that notice of the recommended amendment shall be given to each member of the Council and the Board, in writing, at least thirty (30) days before the Council meeting at which the recommendation is considered.

(k) Controlling laws. Any provision of these bylaws which is inconsistent with, or in conflict with, this Article, any other ordinance of Jackson County, Florida, or state law, now or hereafter in effect, shall be superseded by said ordinance or law and deemed to be of no force or effect. The invalidation of any provision of these bylaws shall not invalidate any other provision.

(l) Matters referred by the Board of County Commissioners. Matters referred to the Council by the Board of County Commissioners shall be placed on the agenda for consideration at the first Council meeting after such referral.

(m) Deadline for agenda. The deadline for placement of items on the agenda for consideration by the Council shall be six (6) calendar days before the meeting date, except for special meetings. Any items not on the agenda may be addressed at the appropriate time, i.e., under the "public comment" section of the agenda.

(n) Advisement for absence. Each member of the Council shall advise the Executive Director as early as possible should the member be unable to attend any meeting of the Council. The Executive Director shall notify the Chair in the event that projected absences will result in a lack of a quorum.

(o) Employees, staff, and contracts. The Council may recommend staffing needs to the Board of County Commissioners as necessary to accomplish its work. The Council may also utilize contractors, consultants, and other service providers in accordance with approved budgets, applicable County policies, and Board approval authority.

(p) Budget and finance. With regard to tourist development tax funds, all deposits and expenditures shall be handled through the County Finance Office. All financial records of the Council shall be kept by the County Finance Officer. The Council shall work with the County Finance Officer and Executive Director to ensure that proper and legal financial controls are implemented. A proposed budget shall be prepared with Council input and submitted to the Board of County Commissioners as part of the County budget process; the Board of County Commissioners retains sole authority to adopt the budget and control all expenditures of tourist development tax revenues. The Council shall continuously review expenditures of tourist development tax revenues, consistent with Sec. 50-91(f) of this Article, and shall report any discrepancies or expenditures it believes to be unauthorized to the Board of County Commissioners and, as applicable, the Department of Revenue, so that corrective action may be taken. The TDC shall submit a complete and detailed report of expenditures, reporting all public and private financial data, to the Governor, the President of the Senate, and the Speaker of the House of Representatives annually by July 1, in accordance with section 288.1226(13)(c), Florida Statutes. This report shall be posted on the County website.

SECTION 2. CODIFICATION

The provisions of Section 1 of this Ordinance shall be codified in Chapter 50, Article V of the Jackson County Code of Ordinances. The codifier may renumber, re-letter, format, and correct typographical errors that do not change the meaning of this Ordinance.

SECTION 3. CONFLICTS

All ordinances, resolutions, policies, or parts thereof in conflict with this Ordinance are repealed to the extent of such conflict.

SECTION 4. SEVERABILITY

If any section, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 5. SCRIVENOR'S ERRORS

Scrivenor's errors may be corrected and changed without the need for further action by the Board of County Commissioners.

SECTION 6. EFFECTIVE DATE

This Ordinance shall take effect as provided by law.

DULY PASSED AND ADOPTED by the Board of County Commissioners of Jackson County, Florida, this ____ day of _____, 2026.

BOARD OF COUNTY COMMISSIONERS JACKSON COUNTY, FLORIDA By: _____ Chair	ATTEST: By: _____ Clerk
Approved as to form and legal sufficiency: By: _____ County Attorney	