

BOARD RECORDS
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2025 JUL -8 PM 5: 11

KAREN E. RUSHING
CLERK OF CIRCUIT COURT
SARASOTA COUNTY, FL

ORDINANCE 2025-017

**AN ORDINANCE OF SARASOTA COUNTY, FLORIDA
RELATING TO THE TOURIST DEVELOPMENT PLAN AND
ALLOCATION OF FUNDING; AMENDING CHAPTER 114,
ARTICLE III; AMENDING SECTION 114-60 FINDINGS OF
FACT; AMENDING SECTION 114-64 TOURIST
DEVELOPMENT PLAN; PROVIDING AN EFFECTIVE
DATE.**

**THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS
OF SARASOTA COUNTY:**

SECTION 1. This Ordinance amends Chapter 114 Article III. of the Sarasota County Code (the "Code"). In this ordinance, deleted text is shown in ~~strikethrough~~ and new text is underlined.

SECTION 2. Section 114-60 of the Sarasota County Code of Ordinances is hereby amended as follows:

Sec. 114-60. Findings of fact.

The Board of County Commissioners of Sarasota County, Florida (the "Board") hereby makes the following findings of fact:

- (1) The Florida Local Option Tourist Development Act, F.S. § 125.0104, permits the Board to levy a tourist development tax ("TDT") in the manner prescribed therein.
- (2) On December 8, 1987, the Board adopted Ordinance No. 87-134 establishing a TDT levy of two percent subject to referendum (hereinafter referred to as the "Initial Two Percent Levy") within the boundaries of Sarasota County and approving a Tourist Development Plan in accordance with F.S. § 125.0104(3)(c).
- (3) The levy of the TDT as proposed in Ordinance No. 87-134 was approved by the registered voters of Sarasota County by referendum on September 6, 1988. The levy and collection of the Initial Two Percent Levy commenced on November 1, 1988, to be used 50 percent for beaches, 25 percent for arts and cultural activities, and 25 percent for advertising/promotion designed to bring tourism to Sarasota County.
- (4) Pursuant to F.S. § 125.0104(3)(d), the Board adopted (by extraordinary vote) Ordinance No. 96-071, which authorized the imposition of an additional one percent levy of the TDT (hereinafter referred to as the "First Additional One Percent Levy"), commencing April 1, 1997, to be used 30 percent for advertising/promotion designed to increase tourist-related business activities in Sarasota County and 70 percent for beach renourishment, beach restoration and beach erosion control within Sarasota County.

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- (5) Thereafter, pursuant to F.S. § 125.0104(3)(l), the Board adopted (by unanimous vote) Ordinance No. 2006-061 authorizing another one percent increase in TDT levy (hereinafter referred to as the "Second Additional One Percent Levy"), commencing May 1, 2007, and amending the Tourist Development Plan to adjust the allocation of TDT revenues in compliance with the provisions of Section 125.0104, Florida Statutes, regarding the authorized uses of revenues from each TDT levy, to allow for an additional one-half percent to be used for advertising/promotion and one-half percent to be distributed to the City of Sarasota (the "City") for costs incurred by the City for either the renovation of the Ed Smith Stadium or the land acquisition and construction of a new sports stadium to be used as a spring training facility by a major league baseball team.
- (6) Subsequently, the Board adopted Ordinance No. 2008-026, amending the Tourist Development Plan to provide that the County's contribution of TDT to the City for a sports stadium was: (a) limited to the renovation of the existing Ed Smith Stadium, (b) capped at \$17.6 million in net present value, and (c) conditioned solely upon the execution of an interlocal agreement between the City and County detailing the responsibilities and obligations of the parties with respect to the renovation and operation of the Ed Smith Stadium. Ordinance No. 2008-026 further provided that in the event an interlocal agreement was not executed, that portion of the TDT levy allocated to the City for a sports stadium was to be allocated to the County for any other lawful use.
- (7) As a result of changed circumstances, the Board determined that any future contract with a major league baseball team for a spring training facility shall be between the team and the County, rather than the City, and the County will utilize TDT proceeds to finance the renovation of the Ed Smith Stadium or the construction of a new sports stadium and ancillary facilities as well as for capital repairs and improvements to the stadium, with the City transferring to the County the Ed Smith Stadium site for a nominal fee and the proceeds generated from a State grant for major league stadiums.
- (8) The renovation and/or construction of a sports stadium to be used as the spring training facility for a major league baseball team as well as for other events throughout the year will promote tourism throughout Sarasota County and contribute to the economic vitality of the local business community, including restaurants, hotels and other tourist attractions.
- (9) The construction, operation and maintenance of aquatic nature centers will provide a venue for world-class rowing competitions, boating and other aquatic activities which will promote tourism throughout Sarasota County and contribute to the economic vitality of such tourism-related businesses as restaurants, hotels and other tourist attractions.
- (10) Pursuant to F.S. § 125.0104(3)(n), the Board adopted Ordinance 2009-038 authorizing an additional one-half percent increase of TDT Levy ("Additional One-Half Percent Levy"), commencing May 1, 2010, to allow for the reallocation of TDT revenues among those uses authorized by F.S. § 125.0104, and amending the Tourist Development Plan to provide an allocation for an aquatic nature center and an increased allocation for advertising/promotion.

- (11) Pursuant to F.S. § 125.0104(3)(n), the Board adopted Ordinance 2010-076 authorizing an additional one-half percent increase of TDT Levy ("Additional One-Half Percent Levy"), commencing May 1, 2011, to allow for the reallocation of TDT revenues among those uses authorized by F.S. § 125.0104, and amending the Tourist Development Plan to reallocate TDT revenues.
- (12) On May 9, 2017, the Board adopted Ordinance No. 2017-025, amending the Tourist Development Plan to adjust the allocation of TDT revenues to increase the Sports Stadium allocation to fund the County's financial contribution toward the construction of a new sports stadium and ancillary facilities to be used by the Atlanta Braves for spring training and to finance capital repairs and improvements to the Braves stadium, effective October 1, 2017.
- (13) F.S. §125.0104(3)(m), authorizes the imposition of an additional one-percent TDT (the "Sixth Percent TDT") by high tourism impact counties after the Department of Revenue certifies that the sales subject to the TDT levied exceeded \$600 million during the previous calendar year and the Department of Revenue has certified that sales subject to the TDT levied by Sarasota County exceeded \$600 million during the 2021 calendar year, deeming Sarasota County a "High Tourism Impact County".
- (14) The Sarasota County Tourist Development Council has recommended the Board of County Commissioners levy of the sixth penny which is commonly referred to as the high tourism impact tax.
- (15) The Board has held a duly-advertised public hearing on the proposed amendments to the TDT ordinance, at which hearing the Board considered all testimony and evidence received from interested parties and found that the Third Additional One-Half Percent Levy and the amendments to the Tourist Development Plan are in the best interests of the economic vitality of Sarasota County by expanding the scope of tourist-related activities in the County and promoting Sarasota County as a tourist destination.
- (16) The Board finds that the statutory requirements precedent to the levy of the Third Additional One Percent Levy will be fulfilled upon approval by a majority vote plus one of the Board.
- (17) On July 8, 2025, the Board adopted Ordinance No 2025-017 approving updates to the Tourist Development Plan to adjust the allocation of TDT revenues to increase the Sports Stadium allocation to fund the County's financial contribution and responsibility associated with required annual funding needed for capital expenditures and identified facility assessment improvement projects of the Sports Stadiums and auxiliary facilities. Ordinance No. 2025-017, also approved the ability for Sports Stadium funding to be utilized for future financial support associated with capital expenditures and facility assessment improvement projects for the new Indoor Sports Arena/Stadium.

SECTION 3. Section 114-64 of the Sarasota County Code of Ordinances is hereby amended as follows:

Sec. 114-64. Tourist development plan.

- (a) The provisions of this Tourist Development Plan shall govern the allocation and expenditure of the Initial Two Percent Levy authorized pursuant to section 114-61(a) herein and F.S. § 125.0104(3)(c), the allocation and expenditure of the First Additional One Percent Levy authorized pursuant to section 114-61(b) herein and F.S. § 125.0104(3)(d), the allocation and expenditure of the Second Additional One Percent Levy authorized pursuant to section 114-61(c) herein and F.S. § 125.0104(3)(1), the allocation and expenditure of the Additional One-Half Percent Levy authorized pursuant to Section 114-61(d) herein and F.S. § 125.0104(3)(n), the allocation and expenditure of the Second Additional One-Half Percent Levy authorized pursuant to section 114-61(e) herein and F.S. § 125.0104(3)(n), and the allocation and expenditure of the Third Additional One Percent Levy authorized pursuant to section 114-61(f) herein and F.S. § 125.0104(3). The provisions of the Tourist Development Plan as presented in this section 114-64 shall prevail in the case of any conflict with the language of Exhibit A to Ordinance No. 87-134, as amended.
- (b) The Tourist Development Plan shall not be substantially amended except by an ordinance enacted by an affirmative vote of a majority plus one additional member of the Board. All determinations as to use of the TDT revenues allocated to "Tourism Capital Projects and Events that attract new visitors" pursuant to section 114-64(e)(4) shall be made by a simple majority vote of the Board; provided, however, use of this allocation for a capital project shall require an affirmative vote of a majority plus one additional member of the Board.
- (c) Any expenditure of funds by the Tourist Development Council (TDC) must be approved by the Board.
- (d) Tourist tax revenues from the Initial Two Percent Levy authorized by section 114-61(a) herein and F.S. § 125.0104(3)(c) shall be allocated as provided in this subsection:
 - (1) Fifty percent of the annual revenues generated by the Initial Two Percent Levy shall be allocated to Beach Maintenance, Beach Restoration, Beach Renourishment, and Beach Erosion Control for beaches and maintenance of beach park facilities. Such tourist tax revenues will be available only to those governmental entities with posted public beaches and beach accesses. The distribution of tax revenues for beaches will be determined using the same formula presently in effect for distribution of gas revenues, which is population based. Notwithstanding this formula, any municipality that has establishments within its boundaries that cumulatively collect 15 percent or greater of the total annual tourist tax revenue shall receive a minimum distribution of \$150,000.00 in the subsequent fiscal year. Any shortfall between the gas tax formula distribution to such municipality and the \$150,000.00 shall be contributed by Sarasota County from the beach allocation distributed to unincorporated Sarasota County.

- (2) Twenty-five percent of the annual revenues generated by the Initial Two Percent Levy shall be allocated to Beach Renourishment. Beach Restoration and Beach Erosion Control of beaches located within unincorporated Sarasota County. On a case-by-case basis, this allocation may be used, at the Board's discretion, for the beaches located within Sarasota County municipal jurisdictions upon a showing by the requesting municipality of extenuating and unusual circumstances not reasonably foreseeable. Prior to funding any non-County projects, the funding needs associated with County planned projects will be considered.
 - (3) Twenty-five percent of the annual revenues generated by the Initial Two Percent Levy shall be allocated to the construction, operation and maintenance of aquatic nature centers and ancillary facilities, with activities including, but not limited to, rowing and boating, and costs associated with aquatic events held at the aquatic nature centers or the ancillary facilities.
- (e) The expenditure of revenue from the First Additional One Percent Levy imposed pursuant to Section 114-61(b) and F.S. § 125.0104(3)(d) shall be allocated to Sports Stadium Facilities, Beach Maintenance, Advertising/Promotion and Tourism Capital Projects and Events, as follows:
- (1) ~~Up to eighty percent of the revenue~~ Revenue from the First Additional One Percent Levy shall be used to fund the renovation, construction, capital repair and improvement of sports stadiums and ancillary facilities. ~~While this allocation will generally represent between forty and fifty-five percent of the annual revenue from the First Additional One Percent Levy, the amount needed for capital repairs and improvements of sport stadiums and ancillary facilities may vary each year and the annual allocation for Sports Stadium Facilities will be determined by the Board in the annual budget.~~
 - (2) Twenty percent of the revenue from the First Additional One Percent Levy shall be allocated to Beach Maintenance. This allocation of twenty percent to Beach Maintenance became effective October 1, 2009.
 - (3) ~~Following the annual allocations to Sports Stadium Facilities and Beach Maintenance pursuant to subsections (1) and (2) above, revenue from the First Additional One Percent Levy shall be allocated to advertising/promotion designed to promote tourism in Sarasota County. While this allocation will generally represent between twenty-five and forty percent of the annual revenue from the First Additional One Percent Levy, the annual allocation will be determined by the Board in the annual budget.~~
 - (4)(3) Following the annual allocations to Sports Stadium Facilities and Beach Maintenance ~~and Promotion~~ pursuant to subsections (1) and (2) ~~and (3)~~ above, any remaining revenue from the First Additional One Percent Levy may be allocated to fund Tourism Capital Projects and Events that attract new visitors.

(f) The following definitions shall apply to this Section 114-64:

- (1) Beach Restoration includes the addition of sand to control beach erosion; the removal of shoreline obstructions and shoreline armoring that may interfere with natural coastal processes; restoration of coastal ecosystems through the removal of invasive/nuisance plants and/or wildlife and/or planting of appropriate native vegetation; restoration of native coastal dunes, wetland or coastal hammock habitat.
- (2) Beach Renourishment is the process of replenishing a beach with sand. It may be brought about naturally by longshore transport along the shoreline, or artificially by the deposition of dredged or mined materials.
- (3) Beach Erosion Control is any means to control the wearing away of a shoreline by natural or man-made processes. Examples of beach erosion control include nourishment; creation and/or planting of a dune or other native coastal habitat; coastal armoring such as a bulkhead, rock revetment, soil-cement revetment; installation of a groin, geo-textile tube, sand bypass system, or other such technology; dune and revetment walkovers; the use of best management practices to control siltation.
- (4) Beach Maintenance means any activity necessary to maintain a clean and safe beach, public beach park, public beach access. Specific uses of the Beach Maintenance allocation set forth in this section 114-64 include:
 - (i) Removal of litter and trash, addition of trash receptacles, installation of beach mats to ensure public ADA access.
 - (ii) Maintenance and purchase of beach maintenance equipment (e.g., tractors, surf rakes, vehicles, all-terrain vehicles, loaders, dump trucks, hand tools and implements).
 - (iii) Maintenance of and improvements to beach structures, including restroom facilities, picnic shelters, pavilions, lifeguard structures, decks, sidewalks, irrigation, dune and revetment walkovers, fencing and maintenance facilities and construction or purchase of maintenance buildings and sheds (exclusive of concession areas leased to private operators, parking lots and utility costs).
 - (iv) Clearing of vegetative obstructions to shoreline access, removal of nuisances/invasive vegetation and wildlife, removal of beach shoreline obstructions: beach cleaning and grooming to remove wrack line debris (e.g., red drift algae, dead fish).
 - (v) Informational signage and maintenance related toe vents programming to ensure that a clean and safe beach, public beach park or public beach access is maintained.

This section shall supersede all other previously adopted Board policies with respect to use of TDT revenues for Beach Maintenance.

(g) The expenditure of revenue from the Second Additional One Percent Levy imposed pursuant to section 114-61(c) and F.S. § 125.0104(3)(1) shall be allocated to Sports Stadium Facilities and Advertising/Promotion, as follows:

- (1) First, revenue from the Second Additional One Percent Levy shall be allocated in the amount necessary to pay for the debt service on bonds issued to finance the construction, reconstruction, renovation of the sports stadiums and ancillary facilities. While this allocation will generally represent about ~~forty~~ forty-five to ~~fifty~~ fifty-five percent of the annual revenue from the Second Additional One Percent Levy, the annual allocation will be determined by the Board in the annual budget.

- (2) Following the annual allocations to cover the debt service and required annual funding needed for capital expenditures and identified facility assessment improvement projects for the Sports Stadium Facilities pursuant to subsection (1) above, the remaining revenue from the Second Additional One Percent Levy shall be allocated to advertising/promotion designed to promote tourism in Sarasota County. While this allocation will generally represent about ~~fifty~~ forty-five to ~~sixty~~ fifty-five percent of the annual revenue from the Second Additional One Percent Levy, the annual allocation will be determined by the Board in the annual budget.
- (h) The expenditure of revenue from the Additional One-Half Percent Levy imposed pursuant to section 114-61(d) herein and F.S. § 125.0104(3)(n) shall be allocated 100 percent to cultural and fine arts activities, services, venues or events which have, as one of their main purposes, the attraction of tourists as evidenced by the promotion of the activity, service, venue or event to tourists.
- (i) The expenditure of revenue from the Second Additional One-Half Percent Levy imposed pursuant to section 114-61(e) herein and F.S. § 125.0104(3)(n), shall be allocated 50 percent to advertising/promotion and 50 percent to sports tourism, effective October 1, 2021.
- (j) The following provisions apply to the allocation of TDT revenues to advertising/promotion:
- (1) The Board shall appoint an existing organization within the community, or establish a tourism board, made up of qualified members of the community, for purposes of coordinating all tourist development activities on behalf of the County.
 - (2) Tax revenues should be used for media purchases, travel trade shows, and the general promotion of Sarasota County.
 - (3) No revenues shall be allocated specifically for salaries. However, it is recognized that contracted services to the County by the appointed tourist promotion organization for management services can include appropriate salary expenses.
 - (4) The County will pay for administrative expenses incurred by such organization, up to a maximum of the lesser of \$50,000.00 or five percent of the portion of TDT which is allocated to tourist promotion activities during any fiscal year.
- (k) The following provisions apply to the allocation of TDT revenues to the cultural and fine arts:
- (1) The Board may appoint an arts board, made up of qualified members of the community familiar with both the visual and performing arts, or identify an existing group within the community, either of whom would be responsible for recommending to the TDC a variety of grants for artist fees, production and/or exhibition costs.
 - (2) No revenues shall be allocated specifically for salaries relating to the group which distributes the grant monies on behalf of the arts. However, it is recognized that contracted services to the County by an appointed arts organization for management services can include appropriate salary expenses.
 - (3) The County will pay for administrative expenses incurred by such appointed arts board or group, up to a maximum of the lesser of \$25,000.00 or five percent of the portion of TDT which is allocated to arts and cultural activities during any fiscal year.

- (l) The following provisions apply to the allocation of TDT revenues to sports tourism:
 - (1) The Board may appoint an existing organization within the community, or establish a tourism board, made up of qualified members of the community, for purposes of coordinating all tourist development activities on behalf of the County.
 - (2) Tax revenues shall be used to promote sports tourism throughout Sarasota County which shall contribute to the economic vitality of such tourism-related businesses as restaurants, hotels and other tourist attractions and venues.
 - (3) The County may provide sports tourism promotion through contracted services for activities which enhance economic vitality.
 - (4) It is recognized that contracted services to the County by the appointed tourist promotion organization for management services may include appropriate salary expenses.
 - (5) The County may pay for administrative expenses incurred by such organization, up to a maximum of the lesser of \$8,500 or five percent of the portion of TDT which is allocated to sports tourism promotion activities during any fiscal year.
- (m) Tourist tax disbursements to the Town of Longboat Key. For the 30 fiscal years beginning October 1, 1998, and ending September 30, 2028, the annual disbursement of tourist development tax revenue to the Town of Longboat Key will equal the Town's annual actual total tourist tax collections of 50 percent of the Initial Two Percent Levy as determined by the Sarasota County Tax Collector for the fiscal year prior to the year in which the budget is prepared (the 30 fiscal years beginning October 1, 1996, and ending September 30, 2026, respectively) for beach renourishment use. The annual disbursement for beach renourishment will be funded from the tourist development tax revenue allocation to the Town of Longboat Key from the Initial Two Percent Levy as follows: first from the allocation pursuant to Section 114-64(d)(1) and second, as needed, from the allocation pursuant to Section 114-64(d)(2) herein. In addition, for the fiscal year beginning October 1, 2013, the Town of Longboat Key will receive the Town's annual actual tourist tax collections of 20 percent of the First Additional One Percent Levy allocated for Beach Maintenance, as determined by the Sarasota County Tax Collector for the fiscal year prior to the year in which the budget is prepared (fiscal year beginning October 1, 2011) for beach maintenance use. The annual disbursement for beach maintenance will be paid and funded from the tourist development tax revenue allocation of 20 percent of the First Additional One Percent Levy for Beach Maintenance for as long as that allocation is in effect pursuant to Section 114-64(e) herein.
- (n) The expenditure of revenue from the Third Additional One Percent Levy imposed pursuant to Section 114-61(f) herein and F.S. § 125.0104 shall be allocated to capital improvements and facilities, Beach Maintenance, and Beach Renourishment in compliance with the authorized uses of revenue pursuant to F.S. § 125.0104(5) as follows:

- (1) Seventy percent of the annual revenues generated by the Third Additional One Percent Levy shall be allocated to capital improvements and facilities as provided in F.S. § 125.0104(5), including providing a grant for the construction of an aquarium that will be owned and operated by a not-for-profit organization and open to the public. This allocation may be used to cover the costs to acquire, design, permit, construct, renovate, repair or improve such capital improvements and facilities.
- (2) Twenty percent of the annual revenues generated by the Third Additional One Percent Levy shall be allocated to Beach Maintenance.
- (3) Ten percent of the annual revenues generated by the Third Additional One Percent Levy shall be allocated to Beach Renourishment.

SECTION 4. Effective Date.

This Ordinance shall take effect October 1, 2025, following filing with the office of the Florida Secretary of State.

PASSED AND DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SARASOTA COUNTY, FLORIDA, this 8 day of JULY, 2025.

BOARD OF COUNTY COMMISSIONERS OF
SARASOTA COUNTY, FLORIDA

By: _____

Chair

ATTEST:

KAREN E. RUSHING, Clerk of Circuit
Court and Ex-Officio Clerk of the
Board of County Commissioners of
Sarasota County, Florida

By: Bedeu Polu Deputy Clerk