

EXHIBIT A

**AMENDMENTS TO CHAPTER 20, ARTICLE II
OF THE OKALOOSA COUNTY CODE OF ORDINANCES**

Upon approval of the referendum, Ordinance 86-06, as subsequently amended, and Chapter 20, Article II of the Okaloosa County Code of Ordinances, are hereby amended as follows:

(stricken words indicate deletions, underlined words indicate additions)

Sec. 20-71. Tax levied; collection; remittance.

- (a) There is hereby levied and imposed a tourist development tax countywide in ~~the hereinafter described sub-district of~~ Okaloosa County, Florida. The tourist development tax is will continue to be levied and imposed within the previously created subcounty special district ("Subdistrict"), which is depicted on Attachment A at the rate of five percent, and within the remaining areas of Okaloosa County ("Expansion Area") at the rate of four percent, of each whole and major fraction of each dollar of the total rental 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, recreational vehicle park, condominium, condominium hotel, timeshare resort, residential dwelling or campground for a term of six months or less (the "dealer"). 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 the non-monetary consideration.
- (b) The tourist development tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees, and the considerations for the rental or lease.
- (c) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant or customer at the time of payment of the consideration for such lease or rental.
- (d) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the ~~board of county commissioners (the "board")~~ Florida Department of Revenue at the same time and in the manner provided for persons who collect and remit taxes under Section 212.03, Florida Statutes. The same duties and privileges imposed by Chapter 212, Florida Statutes, upon dealers in tangible property, respecting the collection and remission of tax, the making of returns, the keeping of books, records and accounts, the payment of a dealer's credit, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter shall apply to and be binding on all persons who are subject to the provisions of this article; provided, however, the Florida Department of Revenue may authorize a quarterly payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.00.
- (e) The Florida Department of Revenue shall keep records showing the amount of taxes collected, which records shall be open to the public during the regular office hours of the

Florida Department of Revenue, subject to the provisions of Section 213.053, Florida Statutes.

- (f) Collections received by the Florida Department of Revenue, less costs of administration of this article, shall be paid on a monthly basis, to the Okaloosa Board of County Commissioners (“Board”) for use by the county in accordance with the provisions of this article and shall be placed in the county tourist development trust fund.
- (g) The Florida Department of Revenue shall perform the enforcement and audit functions associated with the collection and remission of this tax, in accordance with the Laws of the State of Florida. The Florida Department of Revenue shall have such powers and authority, including enforcement authority, as provided by Florida Law.
 - (1) a. For the purpose of enforcing the collection of the tax levied by this article, the Florida Department of Revenue is hereby specifically authorized and empowered to examine at all reasonable hours the books, records, and other documents of all dealers, or other persons charged with the duty to report or pay a tax under this article, in order to determine whether they are collecting the tax or otherwise complying with this article.
 - b. In the event such dealer refuses to permit such examination of its books, records, or other documents by the Florida Department of Revenue as aforesaid, such dealer is guilty of a misdemeanor of the first degree, punishable as provided in Sections 775.082, or 775.083, ~~or 775.084~~, Florida Statutes. The Florida Department of Revenue shall have all rights and authority to enforce its responsibilities under Florida Law and to seek such appropriate remedies or relief against the offender, as granted by Florida Law, to require an examination of the books and records of such dealer.
 - (2) a. Each dealer, as defined in this article, shall secure, maintain, and keep for a period of three years, a complete record of rooms or other lodging, leased or rented by the dealer, together with gross receipts from such sales, and other pertinent records and papers as may be required by the Florida Department of Revenue for the reasonable administration of this article; and all such records which are maintained in this state shall be open for inspection by the Florida Department of Revenue at all reasonable hours at such dealer's place of business located in the county.
 - b. Any dealer who maintains such books and records at a point outside the county must make such books and records available for inspection by the Florida Department of Revenue. Any dealer subject to the provisions of this article who violates these provisions is guilty of a misdemeanor of the first degree, punishable as provided in Sections 775.082, or 775.083, ~~or 775.084~~, Florida Statutes.
 - (3) The Florida Department of Revenue shall be authorized to perform audits in accordance with the requirements and procedures as set forth in Florida Law.
 - (4) All taxes collected under this article shall be remitted to the Okaloosa Board of County Commissioners, attention: Finance officer.

(5) The Florida Department of Revenue shall have all enforcement authority as provided for by Florida Law.

(h) Tax revenues may be used only in accordance with the provisions of Section 125.0104, Florida Statutes.

(i) The Florida Department of Revenue is authorized to retain the costs of administration from the proceeds collected. However, as of the effective date of this amendment, the Department does not charge for cost of administration. In the event the Department implements a charge, they shall withhold the cost of administration from the amount collected and the remainder of the tax shall be deposited in the county tourist development trust fund on a monthly basis. The cost of administration shall be determined as set forth in section 125.0104(10)(c), Florida Statutes.

~~(j) It is the Board's intent to transfer the duties and responsibilities related to the collection of tourist development taxes from Florida Department of Revenue to the Okaloosa County Clerk of Court (the "Clerk"). The Clerk shall assume the responsibility for the collection of tourist development tax revenues under the provisions of section 125.0104, Florida Statutes, effective January 1, 2022. It shall be the stated goal, intent, and direction of the Okaloosa Board of County Commissioners, pending a Force Majeure event (for the duration and recovery from such event), to undertake local collection commencing no later than March 1, 2023. A Force Majeure event shall include but not be limited to: natural disasters such as hurricane, tornado, wildfire, flood, or earthquake, pandemics, war, terrorist acts, governmental regulation changes, riots, strikes, labor disputes, or other material causes beyond the control of Okaloosa County.~~

Sec. 20-72. Tourist development plan.

(a) *Revenue projections and allocations.* ~~The tax revenues pursuant to this section for the next fiscal year and thereafter until amended by the board shall be used to fund the Okaloosa County Tourist Development Plan, which is hereby adopted as follows:~~ Pursuant to the requirements of sSection 125.0104(4), Florida Statutes, the tax revenues collected pursuant to this section shall be used to fund the uses identified in the Tourist Development Plan as set forth below.

Revenues generated by the first three percent on each dollar in the existing Subdistrict and the first two percent on each dollar in the Expansion Area shall be used pursuant to Section 20-72(d) below. Upon implementation of the additional one percent in the Expansion Area pursuant to section 125.0104(3)(d), Florida Statutes it shall also be used pursuant to Section 20-72(d) below. To the extent that such proceeds are not required for those uses, the Board may direct that such proceeds may be used for any other purposes authorized under sSection 125.0104(5), Florida Statutes.

Revenues generated by the fourth and fifth percent on each dollar in the existing Subdistrict and third and fourth percent on each dollar in the Expansion Area shall be used pursuant to Section 20-72(d)(1) below. Upon implementation of the additional one percent in the Expansion Area pursuant to section 125.0104(3)(d), Florida Statutes, it shall be the fourth

and fifth percent of each dollar in the Expansion Area that shall be used pursuant to Section 20-72(d)(1) below. To the extent that such proceeds are not required for those uses, the Board may direct that such proceeds may be used for any other purposes authorized under sSection 125.0104(3)(l) and (3)(n), Florida Statutes.

The anticipated annual revenues to be produced by the ~~tourist development tax~~ levy as identified herein ~~in parenthesis~~ for each ~~budget category~~ special use is provided as an ~~annual total~~ percentage based on estimates and past collection trends for a total of \$24.5 million countywide annually. The projected revenues are estimates and may vary from those identified herein.

The approximations are based on no Force Majeure events occurring during the 24-month period that substantially affect tourism which ultimately could affect the allocations towards special uses, and do not include any expenditure of existing Subdistrict funds earned prior to March 1, 2022.

The following is a list, in order of priority, of the proposed uses of revenues anticipated to be available for the twenty-four (24) months beginning March 1, 2022. Thereafter, allocations shall occur annually as part of the budget process.

<u>Special Use</u>	<u>Tourism District</u>
Tourism Promotion and Advertising	43.4%
Public Safety	10.0%
Beach Cleaning/Renourishment & Marine	7.3%
Tourist Parks Maintenance & Beautification	7.6%
Product Improvement - Stewardship	7.2%
Product Improvement - Other	12.4%
Convention Center Operations	6.4%
Infrastructure Improvement	0%
Economic & Cultural Support	1.5%
Administration & Local Collection	3.8%
Emergency Response - Operations	.1%
Emergency Response - Promotions	.2%
<u>Approximate Total</u>	<u>100%</u>

(b) Revenue allocations. Sub-county district revenues earned prior to March 1, 2022, shall be separately accounted for and shall be used solely within the boundaries of the existing Subdistrict and for the benefit of that area. Further, City of Destin and City of Fort Walton Beach designated projects listed in the currently adopted 5-Year TDT Capital Plan (FY 2021 – FY 2025) shall remain funded up to the amounts designated in the plan at a minimum, less any funding already expended on such projects:

City of Destin (\$17.8 million total): \$3.3 million for Crosstown Connector; \$13 million for Beachfront Property Acquisition; \$1.5 million for Beachfront Park Development.

Fort Walton Beach: \$1 million for Waterfront Accessibility

The City-related components of the currently adopted 5-Year TDT Capital Plan may be amended by mutual agreement of the Board and affected City, provided that the total amount allocated is not reduced.

Revenues earned subsequent to the March 1, 2022, effective date of the countywide levy shall be allocated with the following considerations:

(1) For the optimal, logical and systematic countywide benefit for the promotion and development of tourism, public infrastructure and public safety to offset the impacts of tourism, and the operation, maintenance and construction of tourism related amenities/facilities.

(2) The proportionate contribution of revenues from various areas, after local collection and an accurate contribution of revenues by area can be determined.

(3) The County will earmark 12.5 % of TDT collections, except for any future levy of the “6th” penny High Tourism Impact Tax, for the municipalities subject to the following:

a. The terms and conditions in the interlocal agreement between the County and the municipalities earmarking the 12.5% of TDT collections;

b. The municipalities shall enter into a separate interlocal agreement, of which the County is not a party to, which details the annual percentage and/or amounts earmarked for each municipality;

c. Use of these funds shall comply with the provisions of section 125.0104, F.S., County ordinance, and the TDD Manual, and any amendments thereto, as determined by the County; and

d. Proposed uses of these funds shall be presented to the Tourist Development Council for a recommendation and the Board of County Commissioners for final approval.

~~(b)~~(c) Taxing district boundaries. The countywide tourism development district shall consist of all real property within the boundaries of Okaloosa County, including all real property within the various municipalities~~geographic area included within the county's sub-district is depicted on Exhibit A, as attached hereto and incorporated herein.~~

~~(e)~~(d) County Tourist development plan. The ~~county hereby determines that the Tourist Development Plan for the sub-district~~ shall be comprised of the following broad goals and objectives and the Board determines revenues may be allocated to these purposes~~makes the following findings of fact:~~

(1) Tourism promotion. The tourism related economy within Okaloosa County generates significant direct and indirect revenue to businesses within the community. Accordingly, tourism is essential to a healthy economy and is a driving force in the growth of business

development and increased employment opportunities for county residents. The county ~~has worked~~ diligently on the development and maintenance of quality advertising, sales, marketing and public relations initiatives ~~for the sub-district~~ which presents a consistent and positive brand for the area. This branding is essential to the development of this section of the economy and the county will work towards the development and implementation of unified marketing campaigns. These campaigns will be monitored and analyzed by the ~~the Tourist Development Council~~ (the "~~e~~Council"), the director and tourist development department staff with, at a minimum, quarterly reports provided to the ~~the Board~~. Within the guidelines set forth herein, the campaigns shall be conducted with funding levels designed to achieve maximum positive promotional exposure to potential visitors ~~to the sub-district~~. ~~The~~A primary objective for the campaigns shall be the maintenance of consistent positive "branding" which consists of image and name recognition and the further development of "year round business" to encompass group and leisure business.

The support for a variety of special events and sponsorships is another productive means to further the development of year round business and bolster image and name recognition ~~for the sub-district. Funds may be allocated on an annual basis, as approved by the board, for support of special events and sponsorships in accordance with procedures provided in the adopted tourist development council bylaws and tourist development department operation and procedures manual.~~ The development of a visible support community for local production of film and advertising projects may also be a productive means to further maintain a consistent positive "branding" ~~of both the sub-district and the county overall. Funds may be allocated to support such projects.~~

~~The county determines that continuing maintenance efforts to keep the beaches, waterways, access ways and other recreational and eco-tourism facilities within the sub-district ("tourist destination facilities"), clean, attractive and safe for public usage are important to the image and marketing of the primary asset of the sub-district and may include a mechanical beach cleaning program for all Gulf beaches within the sub-district outside of those owned or controlled by the federal government. This also includes the maintaining of the aesthetics of access corridors within the sub-district so as to provide a consistent positive branding for the area.~~

The ~~county further determines that~~ funding of aquariums and museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, ~~within the sub-district~~ will promote tourism ~~within the sub-district~~ by offering educational activities and entertainment for visitors of all ages. ~~Thus, the allocation of tourist tax revenues for the funding of aquariums and museums is an appropriate use of these revenues and funds may be allocated accordingly.~~

- (2) *Convention business development.* The county has operated the ~~Emerald Coast~~Destin-Fort Walton Beach Convention Center ("~~ECDFWBCC~~") since 2003 and its value as a catalyst for the growth of the conference/convention/group business segment of the visitor population is well established and is an effective means of developing year round business ~~in the sub-district~~. The ECDFWBCC will ~~continue to~~ be managed in house or by contract with professional management firms, or by a combination of the two. The

facility ~~will also~~ provides indoor and outdoor venues for cultural, educational, sport and entertainment events which ~~will be~~ are a positive draw for visitors as well as a benefit to the overall quality of the branding of county products. The expansion of the ~~ECDFWBCC~~ facilities, grounds and functions will further the development of year-round business ~~in the sub-district~~.

(3) *Product improvement.* The attraction of new tourists and repeat visitation by making vacation time here more valuable through improved experiences results in a diverse, healthy tourism related economy and consistent and positive brand for the area. Product improvement may include operations, maintenance, feasibility studies and/or actual construction costs.

a. *Destination stewardship.* Destination stewardship is heavily engaged with the promotion of tourism by enhancing the tourism product, improving visitor experiences, and engaging visitors while in-market. A multi-stakeholder approach is required to foster the environmental, cultural, economic, and aesthetic integrity of Okaloosa County, while building a more resilient, regenerative, equitable, and sustainable tourism economy.

b. *Water related.* ~~The county determines that the~~ beaches, waters of the Gulf of Mexico, ~~and the~~ Choctawhatchee Bay, Bayous, Rivers, Lakes, and all other public water bodies are ~~the~~ a main focus of the attraction that the sub-district offers to our visitors, as are ~~the~~ related entrance points and recreational facilities. ~~This includes not only the beach and waterways themselves but the tourist destination facilities,~~ which allow greater access and enhanced enjoyment of these areas. Accordingly, ~~both~~ the maintenance and improvement of these natural assets and recreational facilities (“other tourist destination facilities”) provide a clean, attractive and safe environment for public usage and are important to the image and marketing of the county and ~~, including the improvement of public access to and use of these assets, are~~ essential to the preservation, improvement and promotion of the very foundation of the economy that the county is promoting. ~~Improvement of public access may include feasibility studies and/or actual construction costs.~~

The long-term maintenance goals of this plan ~~also~~ include a mechanical beach cleaning program for all Gulf beaches not owned or controlled by the federal government and ~~the use of tourism tax revenues as a part of~~ an ongoing partnership between federal, state, ~~and~~ county and municipal entities for the restoration and re-nourishment of the beaches ~~within the sub-district~~. The county will continue to fund the permitting and construction of restoration and re-nourishment projects for beaches ~~within the sub-district~~. This will facilitate the dual goal of this long-term restoration plan and preservation and management of the county's waterfront resources and other tourist destination facilities ~~within the sub-district~~, including the improvement of public access to those resources and facilities ~~throughout the sub-district~~. This component of beach access improvement and beach restoration and monitoring is essential for ensuring access ~~for visitors utilizing non waterfront accommodations.~~ ~~The maintenance of beach access facilities and other tourist destination facilities~~ and promoting es a broader accommodation base by improving access for non-waterfront

accommodations. ~~Accordingly, the allocation of tourist tax revenues for the improvement, maintenance and repair of our beaches and waters and other tourist destination facilities, including access to these facilities, is an appropriate use of these revenues when and if funding is available.~~

~~The county further determines that e~~Constructing artificial reefs will promote tourism ~~within the sub-district~~ by offering diving, snorkeling and fishing activities. Additionally, the construction of artificial reefs will enhance the waters of the Gulf of Mexico by providing increased fisheries and improved aquatic habitat. Once enough artificial reefs are constructed, the county may develop an aquatic nature center as an eco-tourism facility to showcase these tourism activities and assets. ~~Thus, the allocation of tourist tax revenues for the construction of artificial reefs is an appropriate use of these revenues and funds may be allocated accordingly.~~

An essential component of product improvement and promotion is to provide a safe environment for the use of the beaches, waterways and facilities, including. ~~Therefore, the allocation of tourist development tax revenues for the provision of lifeguard services, for the beaches and waterways is an appropriate use of these revenues when and if funding is available. Additionally, the allocation of tourist development tax revenues for the provision of~~ as well as public safety services, including emergency medical services as defined in section 401.107(3), Florida Statutes, and law enforcement services, which are needed to address impacts related to increased tourism and visitors ~~is an appropriate use of these revenues when and if funding is available.~~

c. Non-water related. Sports tourism generates economic impact to businesses within the community and is a compelling method to garner repeat visitation during the non-sports season. Accordingly, the maintenance and improvement of sports facilities or arenas, including equestrian, that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, are important to the image and marketing of the county.

Agritourism enhances the tourism industry by offering educational activities and entertainment for visitors of all ages, thereby extending length of stay. Supporting the link between agricultural production and/or processing with tourism in order to attract visitors onto a farm, ranch, or other agricultural business for the purposes of entertaining and/or educating the visitors and generating income for the farm, ranch, or business owner furthers the development of year-round business.

Ecotourism unites conservation and sustainable travel, with a focus on design, construction and operation of low-impact facilities, delivering memorable interpretative experiences to visitors that help raise sensitivity to local environment and culture, and provide direct financial benefit to conservation. Trails and scenic overlooks for hiking and biking allow visitors to commune with nature and wildlife. Fostering ecotourism is an approach to reaching a new type of visitor.

Wayfinding systems include informational, directional, and identification signs and maps that are simple, intuitive, and work together to help people of all ages and abilities orient themselves and find their way. A consistent and reliable wayfinding plan fosters a sense of place that connects users to the community and promotes the destination's identity by creating a clear and consistent message and style to visitors. Wayfinding may also include water-related signage and safety messaging.

~~(4) Infrastructure improvement. Furthermore, the allocation of tourist development tax revenues for t~~The provision of public facilities capital improvements (e.g. transportation, sanitary sewer, solid waste, drainage, potable water) needed to increase tourist-related business activities in the sub-district area is determined to be an integral element of product improvement and promotion and an appropriate use of these revenues when and if funding is available. The conditions and requirements of sSection 125.0104, Florida Statutes, must be met if revenues are used for this purpose.

~~(4)(5) Administration. The county determines that the~~ best means for administration of the ~~tourism tax~~ revenues allocated under this plan, including local coordination and monitoring, is by local administration under the direction of the Board and the county administrator. In addition, the administration of the revenue collection process shall be carried out pursuant to the requirements of sSection 125.0104, Florida Statutes, and such other provisions of Florida Law, by the Florida Department of Revenue. ~~All costs of administration incurred shall be deemed to be valid expenditures from Tourist Development Taxes.~~

~~(5)(6) Reserve or emergency operations fund(s). The county determines that it is prudent, based on actuarial and actual experience, to maintain reserve funds for the purpose of supplementing standard promotional functions and beach maintenance efforts and for restoration of the county's beach improvements in the aftermath of a major storm event which impacts sub-district coastal areas~~ Reserve funds are essential to long-term financial stability; they enable continued operations when revenue collections are adversely impacted, expedite recovery in the aftermath of a major storm event, and allow the county to take advantage of major unforeseen promotional, product improvement, and infrastructure opportunities. These reserve amounts ~~should be~~are carried forward as a budget allocation from year to year ~~and should be in sufficient amount, as determined by the board, to address recovery needs in these areas in the case of a catastrophic storm event. These funds are also available for allocation in the case of extraordinary beach maintenance needs related to natural or man-induced events requiring additional beach cleaning efforts and equipment following the impact of an emergency event. The e~~Council, through the director, will be responsible for recommending to the bBoard sufficient reserve levels and when and how these funds should be used ~~in the event of an emergency or catastrophic storm event.~~

~~(d) Tax revenue projections and allocations. Pursuant to the requirements of Section 125.0104(4), Florida Statutes, the tax revenues collected pursuant to this section shall be used to fund the goals and uses identified in the Okaloosa County Tourist Development Plan as set forth above. The allocation shall begin Fiscal Year 2018 2019 and shall continue for subsequent fiscal years until amended by the board.~~

- ~~(1) For the revenues generated by the first percentage point on each dollar, for each year beginning with fiscal year 2018-2019, the allocation shall be as follows:~~
- ~~a. To provide and improve beach park facilities or beach improvements including access; to provide maintenance, renourishment, restoration and erosion control, including construction of beach groins and shoreline protection, enhancement, access, cleanup or restoration of beaches, estuaries, other waterways; and to provide and improve tourist destination facilities, including multi-use recreational pathways, within the sub-district for which there is public access, including the beaches located within the city limits of the City of Destin. (24-month projected revenue total is \$8,200,000)~~
 - ~~b. To the extent that such proceeds are not required for those uses set forth under section 20-72(d)(1)a. above, then the board may direct that such proceeds may be used for any other purposes authorized under Section 125.0104(5), Florida Statutes.~~
- ~~(2) For the revenues generated by the second percentage point on each dollar, for each year beginning with fiscal year 2018-2019, the allocations shall be as follows:~~
- ~~a. Lifeguard and public safety services and protection; public facilities capital improvements. (24-month projected revenue total is \$8,200,000)~~
 - ~~b. To the extent that such proceeds are not required for those uses set forth under section 20-72(d)(2)a. above, then the board may direct that such proceeds may be used for any other purposes authorized under Section 125.0104(5), Florida Statutes.~~
- ~~(3) For the revenues generated by the third percentage point on each dollar, for each year beginning with fiscal year 2018-2019, the allocation shall be as follows:~~
- ~~a. To provide and improve Visitor Welcome or Information Centers; to provide for the operations and maintenance of the Convention Center, the Visitor Welcome or Information Centers, and other tourist destination facilities, including aquariums and museums within the sub-district; and to provide for the promotion of the use of the convention center and other tourist destination facilities. (24-month projected revenue total is \$8,200,000)~~
 - ~~b. To the extent that such proceeds are not required for those uses set forth under section 20-72(d)(3)a. above, then the board may direct that such proceeds may be used for any other purposes authorized under Section 125.0104(5), Florida Statutes.~~
- ~~(4) For the revenues generated by the fourth percentage point on each dollar for each year beginning with fiscal year 2018-2019, the allocation shall be as follows:~~

~~a. For the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of a convention center and to pay the planning and design costs incurred prior to the issuance of such bonds. The board determines that the extension of the fourth percentage point is necessary to provide funds to operate, maintain, repair or renew the convention center. Therefore, following the expiration of bonds issued to fund the construction of the convention center, the proceeds of the fourth percentage point shall be used for any future expansion, renovation or reconstruction of the convention center, including the construction, expansion, renovation or reconstruction of outdoor venues for the convention center.~~

~~b. To the extent that such proceeds are not required for those uses set forth under section 20-72(d)(4)a. above, then the board may direct that such proceeds may be used for any other purpose authorized by Section 125.0104(3)(1) 2, 3, or 4, Florida Statutes.~~

~~c. Tourism services, promotion, and advertising. (24 month projected revenue total is \$8,200,000)~~

~~(5) The fifth percentage point shall remain in effect until further action by the board. For the revenues generated by the fifth percentage point on each dollar, for each year beginning with fiscal year 2018-2019, the allocation shall be as follows:~~

~~a. Tourism services, promotion, and advertising. (24 month projected revenue total is \$8,200,000)~~

(e) Tourist development plan amendments. 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. ~~Amendments not deemed a~~ Non-substantial amendments may be approved ~~with~~ by a simple majority. As an undefined term in the statute, and to clarify specific provisions as substantial or non-substantial amendments, the following is adopted:

The following shall be considered a substantial amendment:

1. Changes in Council membership removing any City Council designated elected representative or the geographic distribution of members.
2. Changes to any of the provisions in Section 20-72(b) above.
3. Changes that allocate less than 40% of revenues to tourism promotion.

The following shall not be considered a substantial amendment:

1. Changes to the allocation of funding between uses.
2. Removal of language with specific time provisions after they are no longer applicable.

3. Amendments related to moving collection from DOR to local collection.
4. Amendments related to adopting a High Tourism Impact Tax should the County qualify to do so in the future.
5. Amendments required by changes in Florida Law or legal decisions.

Sec. 20-73. Tourist development council.

(a) Established. There is hereby established, pursuant to the provisions of Section 125.0104, Florida Statutes, an advisory council to be known as the "Okaloosa County Tourist Development Council" (the "eCouncil"). ~~The members of the council shall elect from among their members a member to serve as chairman of the council.~~ The Board shall appoint nine (9) members to the Council, which consists of: the chair of the Board or any other member of the Board as designated by the chair; two (2) members shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county ("Elected Representative"); no less than three (3) nor more than four (4) shall be owners or operators of tourist accommodations ("Lodging Representative"); and no less than two (2) nor more than three (3) shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development ("Tourism Industry Representative"). The Board shall have the option of designating the chair of the Council or allowing the Council to elect a chair.

Effective January 1, 2022, the cities of Crestview, Destin and Fort Walton Beach shall each have a designated member of the Council. The designated members of the Council for the Cities of Crestview and Fort Walton Beach shall serve as Elected Representatives. The designated member of the Council for the City of Destin shall serve as a Tourism Industry Representative. The City of Destin is a premier tourist destination and its economic base is tourism. Therefore, Destin City Council members are "persons who are involved in the tourist industry and who have demonstrated an interest in tourist development" in accordance with section 125.0104(4)(e), Florida Statutes. The Board shall use its best efforts to appoint a geographically-diverse Council that meets the statutory requirements.

(a)(b) Duties and responsibilities. The eCouncil ~~hereby established~~ shall make recommendations to the ~~b~~Board for the effective ~~operation of the~~ uses of the ~~tourist development tax~~ revenue ~~raised by the tax hereby levied~~ and may perform such other duties or functions as hereinafter may be prescribed by ordinance or resolution.

(b)(c) Review of revenue expenditures. The eCouncil and the director shall continuously review all expenditures of revenue ~~raised by the tax hereby levied~~ and shall report to the ~~b~~Board and Department of Revenue all expenditures of said revenue believed to be unauthorized by the provisions of this article. ~~The board, upon receiving notification of expenditures believed to be unauthorized by the council, shall review the council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provisions of Section 125.0104, Florida Statutes.~~

Sec. 20-74. Failure to charge or collect tax.

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the ~~second~~first degree, punishable as provided in Section 775.082; or Section 775.083 ~~or Section 775.084~~, Florida Statutes.

Sec. 20-75. Representation that tenant or lessee need not pay tax.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration, or when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provisions of this subsection shall be guilty of a misdemeanor of the ~~second~~first degree, punishable as provided in Section 775.082; or Section 775.083 ~~or Section 775.084~~, Florida Statutes.

Sec. 20-76. Tax deemed lien.

The tax hereby levied shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in Sections 713.67, 713.68 and 713.69, Florida Statutes.

Sec. 20-77. Representation of county tourism.

No business entity, other than a county tourism promotion agency, within the boundaries of Okaloosa County, Florida, shall use names as specified in Section 125.0104(9)(e), Florida Statutes, including "visitor information centers" when representing itself to the public as an entity representing tourism interest of the county.

Being a county levying the tourist development tax as aforesaid, in addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by Okaloosa County, such agencies are authorized and empowered to represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, county tourism promotion agencies, or visitor information centers.

