

Washington County Florida Board of County Commissioners, Florida Business Impact Estimate

This form should be included in the County Commission agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the County Commission website by the time notice of the proposed ordinance is published, excluding the exceptions provided in 166.041(4), Florida Statutes.

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, FLORIDA, INCREASING THE LEVY OF THE TOURIST DEVELOPMENT TAX PROVIDED IN SECTION 125.0104, FLORIDA STATUTES, THE "LOCAL OPTION TOURIST DEVELOPMENT ACT," THROUGHOUT THE INCORPORATED AND UNINCORPORATED AREA OF THE COUNTY FROM A TOTAL OF 3 PERCENT TO A TOTAL OF 5 PERCENT ON ALL ACCOMMODATIONS AS ALLOWED UNDER THE LOCAL OPTION TOURIST DEVELOPMENT ACT, INCLUDING, WITHOUT LIMITATION, ANY HOTEL, APARTMENT HOTEL, MOTEL, RESORT MOTEL, APARTMENT, APARTMENT MOTEL, ROOMINGHOUSE, MOBILE HOME PARK, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM, FOR A TERM OF 6 MONTHS OR LESS; AMENDING THE COUNTY'S PLAN FOR TOURIST DEVELOPMENT TO PROVIDE FOR THE USE OF THE REVENUE RECEIVED AND TO BE RECEIVED FROM THE TOURIST DEVELOPMENT TAX; RATIFYING ALL PAST EXPENDITURES OF REVENUE RECEIVED FROM THE TOURIST DEVELOPMENT TAX; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with Section 125.66(3), *Florida Statutes*. If one or more boxes are checked below, this means the Board of County Commissioners is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;

¹ See Section 125(3), Florida Statutes.

- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, *Florida Statutes*, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
 - c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
 - d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the Washington County Board of County Commissioners hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The ordinance imposes an additional 2 percent on accommodations subject to the Tourist Development act. It is commonly known as a bed tax.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the Washington County Board of County Commissioners, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur.

As the County already imposes a “bed tax” it is felt that the additional 2 percent will not increase compliance costs.

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible.

Those who stay in properties covered by the bed tax will pay an additional 2%

(c) An estimate of the Washington County Board of County Commissioners regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

It is believed that the County will not have any regulatory costs associated with the ordinance and will generate \$76,241.91 per year in additional revenue

2. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

44 businesses

4. Additional information the governing body deems useful (if any):

The Washington County Tourist development council reviewed and recommended this ordinance. Their agenda item can be found on the Board of County Commissioners agenda for August 14 & 21, 2025.

ORDINANCE NO. 26-_____

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RECITALS

WHEREAS, Washington County (the "County") is a non-charter county as that term is used in Article VIII, Section 1(f), Florida Constitution; and

WHEREAS, the County is given its home rule powers by the Florida Constitution, Section 125.01, Florida Statutes, and other provisions of Florida Law; and

WHEREAS, the Board of County Commissioners of the County, (the "Board") is the governing body of the County; and

WHEREAS, pursuant to Section 125.0104, Florida Statutes, the "Local Option Tourist Development Act", (the "Act") the County may levy and impose Tourist Development Taxes; and

WHEREAS, pursuant to the Act, the Board has previously levied and imposed levy and impose Tourist Development Taxes at the current total rate of 3 percent; and

WHEREAS, the Act allows the Board to levy and impose additional Tourist Development Taxes two separate additional taxes at the rate of 1 percent each, for a total rate of 5 percent; and

WHEREAS, the Board finds that the citizens of the County will benefit from the revenue

generated by the continued levy of such tax and the increase thereof; and

WHEREAS, the Board finds that the benefit enjoyed by citizens of the County will outweigh the costs associated with the levy of the taxes, and thus the levy of the taxes will be in the best interest of the citizens of the County; and

WHEREAS, the Board has held a properly noticed public hearing and has considered all of the matters presented at such hearing prior to the adoption of this ordinance; and

WHEREAS, such additional assessment requires an amendment to the County's Tourist Development Plan; and

WHEREAS, the Act provides that the County's assessment of the additional subsection 3(l) and 3(n) Tourist Development Taxes may not be begin until voter authorization by referendum at a general election;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, that:

Recitals

1. The above recitals are hereby incorporated into this ordinance as if restated herein and constitute the legislative findings and intent of the Board.

Levy of the Tourist Development Tax

2. On July 27, 2000, the County levied and imposed a 2 percent tourist development tax throughout the entire incorporated and unincorporated area of the County on all accommodations allowable under the Act. Such levy was pursuant to Section 125.0104(3)(c), Florida Statutes, and previous County ordinance. Such levy is hereby ratified and confirmed by this ordinance and shall remain in effect.

3. On April 22, 2004, the Board levied and imposed an additional 1 percent tourist development tax throughout the entire incorporated and unincorporated area of the County on all accommodations allowable under the Act. Such levy was pursuant to Section 125.0104(3)(d), Florida Statutes and previous County ordinance. Such levy is hereby ratified and confirmed by this ordinance and shall remain in effect.

4. On August 21, 2025, the Washington County Tourist Development Council recommended to the Board of County Commissioners the levy of an additional Fourth Percent tourist development tax under Section 125.0104(3)(l) and an additional Fifth Percent tourist development tax under Section 125.0104(3)(n).

5. Pursuant to Section 125.0104(3)(1), the County does hereby levy and impose throughout the entire incorporated and unincorporated area of the County, an additional Tourist Development Tax of 1 percent (a fourth percent) on all accommodations allowable under the

Act, subject to voter approval by referendum as set forth herein.

6. Pursuant to Section 125.0104(3)(n), the County does hereby levy and impose throughout the entire incorporated and unincorporated area County, an additional Tourist Development Tax of 1 percent (a fifth percent) on all accommodations allowable under the Act, subject to voter approval by referendum as set forth herein.

7. As a result of the Tourist Development Taxes previously levied and imposed by the County (which shall continue to be imposed and collected as provided herein) and the additional Tourist Development Taxes levied and imposed by the County in this ordinance, the total Tourist Development Taxes levied and collected by the County shall, subject to approval by referendum as set forth herein, be 5% as follows:

<u>Statutory Authority</u>	<u>Amount Levied</u>
Section 125.0104(3)(c), Florida Statutes	2%
Section 125.0104(3)(d), Florida Statutes	1%
Section 125.0104(3)(1), Florida Statutes	1%
Section 125.0104(3)(n), Florida Statutes	<u>1%</u>
Total Levy	5%

8. All of the Tourist Development Taxes referenced in the paragraph 6 above shall remain in full force and effect until repealed by ordinance of the Board.

9. The Tourist Development Tax shall be collected and administered by the Florida Department of Revenue pursuant to Chapter 212, Florida Statutes. .

Tourist Development Plan

10. Pursuant to Section 125.0104(4)(c), Florida Statutes, the Board adopted the County's plan for tourist development as part of the ordinance which first levied the Tourist Development Tax.

11. Pursuant to Section 125.0104(4)(d), Florida Statutes, the County's plan of tourist development may be amended by ordinance of the Board. The County's plan of tourist development is hereby amended, altered and restated as provided in Exhibit "A" attached hereto.

Ratification of Past Expenditures of Revenue from Tourist Development Taxes

12. All past expenditures of revenue from the Tourist Development Taxes are hereby ratified and confirmed to the fullest extent allowed by law.

Referendum

13. **Calling for Referendum.** Pursuant to applicable Florida Law, including Section

101.161, Florida Statutes, a referendum of the qualified electors is hereby called to be held on November 3, 2026, to determine whether or not the levy of the additional two percent Tourist Development Taxes shall be levied and collected by Washington County pursuant to Section 125.0104 (3)(l) and (n), Florida Statutes. All qualified electors in the County shall be entitled and permitted to vote in such referendum.

14. **Notice of Referendum.** Pursuant to Section 100.342, Florida Statutes, Washington County shall comply with all applicable notice requirements associated with the referendum. Washington County shall provide at least 30 days' notice of the election or referendum by publication in newspaper of general circulation in Washington County. Washington County shall publish such notice at least twice, once in the fifth week and once in the third week before the week in which this referendum is to be held.

15. **Official Ballot Language.** The ballots to be used in said election shall be in the form as provided by law and shall contain the question to be voted upon and said question shall be in substantially the following form:

NOVEMBER 3, 2026
OFFICIAL BALLOT
WASHINGTON COUNTY, FLORIDA
TOURIST DEVELOPMENT TAX REFERENDUM

Shall WASHINGTON County be authorized to levy and collect an additional two percent (Tourist Development Tax under Fla. St. Section 125.0104(3)(l)(n) from all Tourists (as defined in F.S. 125.0104) in order to provide additional revenue to promote tourism in WASHINGTON County?

___ FOR the additional two percent TOURIST DEVELOPMENT TAX

___ AGAINST the additional two percent TOURIST DEVELOPMENT TAX

Miscellaneous

16. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

17. It is declared to be the intent of the Board that if any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holdings shall not affect the validity of the remaining portions hereof.

18. The effective date of this ordinance and the levy and imposition of each of the respective additional taxes levied by this ordinance shall be the first day of the second month following referendum approval of the levy specified herein.

19. The clerk is hereby directed to furnish a certified copy of this ordinance to the Department of Revenue within 10 days after approval of this ordinance. Upon the return of the results of the referendum, the Clerk is directed to furnish certified copies of the results of the referendum to the Department of Revenue.

ORDAINED upon due motion, second, after discussion, by due vote of __ to __ by the Board of County Commissioners of WASHINGTON County, Florida, this _____, 2026.

David Pettis, Jr., Chairperson

Attest: Clerk of the Court

**ORDINANCE #26-
EXHIBIT A**

The tax revenues received pursuant to this Ordinance shall be used to fund the Washington County Tourist Development Plan, which is hereby stated as follows:

The area to be included within the taxing district shall be as follows. All of Washington County within its boundaries.

The anticipated net tourist development tax revenue to be derived by the County for the 24 months following the levy of the tax at 5% beginning on January 1, 2027, is approximately 363 Thousand Dollars (\$ 363,000). The following is a list, in order of priority, of the proposed uses of the funds anticipated expense allocation for each specific project or special use:

- | | |
|----------------------------------|------------|
| 1) Tourism Marketing & Promotion | \$ 145,200 |
| 2) Administration | \$ 217,800 |