

Board of County Commissioners Agenda Request

Date of Meeting: August 2, 2016

Date Submitted: July 14, 2016

To: Honorable Chairperson and Members of the Board

From: Robert M. Presnell, County Administrator

Subject: Selection and Appointment of a Member to the Gadsden County Tourist Development Council

Statement of Issue:

This agenda item request Board to select and appoint a member to the Gadsden County Tourist Development Council. The Gadsden County Tourist Development Council currently has one vacancy.

Background:

On October 15, 2002, the Gadsden County Board of County Commissioners (BOCC) approved Ordinance 2002-003, levying and imposing a Tourist Development tax; adopting the Gadsden County Tourist Development Plan; providing for voter approval, providing for severability and effective date of the tax. The Board of County Commissioners also directed a referendum to be held during the November 5, 2002 election to levy and impose the Tourist Development Tax. Since this time, the Gadsden County Tourist Development Council has operated as a nine (9) member advisory council with members appointed by the BOCC for a four-year term.

July 7, 2016; Mr. Clarence Jackson requested to discontinue his tenure with the Tourist Development Council and rendered a resignation email. Mr. Jackson served in the capacity of an elected official and person of tourism interest. It is the desire of the current council members to fill this vacancy as soon as possible. Staff has received several advisory committee applications from citizens' showing interest in appointment to the TDC Council.

Analysis:

The Council is established by ordinance and composed of nine members who shall be appointed by the governing board. Florida Statutes states that the chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not

less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members

of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member.

Once the BOCC appoints one of the qualifying candidates, the TDC will be in compliance with membership status as outlined in Section 125.0104(4)(e), Florida Statutes.

Fiscal Impact:

None

Options:

Option 1 Appoint one qualifying person to the Gadsden County Tourist Development Council.

Jerrod Holton (Midway Council approved)
Midway City Council
City of Midway, 32343

Mary Brock
Gadsden County School Board
Quincy, Florida 32351

Eugene Monroe, Jr.
Quincy Police Department
Quincy, Florida 32351

Sam Palmer
Retiree and Citizen of Quincy
Quincy, Florida 32351

Richard Johnson, Owner and Operator
McFarlin House Bed and Breakfast

Option 2 Do not approve.

Option 3 Board direction.

County Administrator's Recommendation:

Option 1

Attachments:

1. C. Jackson Resignation Email
2. Citizens Advisory Committee Applications
3. Florida Statue Section 125.0104(4)(e),
4. Current TDC Board Members

Sonya Burns

From: Sonya Burns
Sent: Friday, July 08, 2016 10:46 AM
To: peter.patel@hilton.com; 'kdowdell04@gmail.com'; 'kdowdell@myquincy.net'
Cc: Robert Presnell; 'David Weiss'; Laurel Bradley
Subject: FW: TDC Membership

Importance: High

Good Morning All and Happy Friday!!!!

FYI...

Mr. Clarence Jackson has decided to step down as a TDC Councilman. That will leave a vacancy for a Person of Tourism Interest. We have several committee advisory applications on file...I will be reviewing and submitting person of interest to the TDC at the July 18th meeting for recommendation to the BOCC for approval at the August 2nd meeting.

From: Clarence Jackson [<mailto:clarencejackson@live.com>]
Sent: Friday, July 08, 2016 10:42 AM
To: Sonya Burns
Subject: Re: TDC Membership

Ok. I'm going to have to step down. But I want to come to the meeting to express my thanks for the opportunity to serve.

Sent from my iPad

On Jul 8, 2016, at 5:48 AM, Sonya Burns <sburns@gadsdencountyfl.gov> wrote:

July 18th

Sent from my iPad

On Jul 7, 2016, at 10:47 PM, Clarence Jackson <clarencejackson@live.com> wrote:

Hey Sonya. I have been very busy on the campaign trail. When is the next meeting?

Sent from my iPhone

On Jul 7, 2016, at 2:11 PM, Sonya Burns <sburns@gadsdencountyfl.gov> wrote:

Good Afternoon

Mr. Jackson, I know your plate is overflowing with responsibilities right now and I have missed your presence at the TDC meetings. Wondering if you were planning to continue to serve on the council or terminate your tenure.

*Sonya D. Burns
Gadsden County Board of County Commissioners
SHIP Housing and Tourist Development Council
Administrative Assistant II*

Phone (850) 875-8659 - Direct Line 662-3306

Fax (850) 875-8899

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The information contained in this email and/or attachment(s) may be confidential and intended solely for the use of the individual or entity to whom it is addressed. This email and/or attachment(s) may contain material that is privileged or protected from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering to the intended recipient, please notify sender immediately by telephone to obtain instructions as to whether information in this email and/or attachment(s) is confidential and privileged or protected from disclosure under applicable law.

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ADVISORY COMMITTEE APPLICATION FOR BOARD APPOINTMENT

Name: Jerrod Holton		Date: 12/10/15	
Address: 50 MLK Blvd Midway, FL 32343		Email: JHolton@midwayfl.com	
Home Phone: 850-	Work Phone: 850-574-2355	Cell: 850-694-1705	
Occupation: Business Analyst	Employer: Department of Children & Families		
Do you live in Gadsden County? Yes		Do you own property in Gadsden County? NO	
Are you currently serving on a County Advisory Committee? If so, which one? NO		Have you previously served on a County Advisory Committee? If so, what committee and when? Tourist Development Council	
Are you interested in serving on any specific Committee? If so, please indicate:			
1 st Choice		2 nd Choice	
If you're appointed to a Committee, you're expected to attend regular meetings.			
Are you available to attend meetings at least once a month? Yes		YES	NO
What times are you available to attend meetings?		Morning	Evenings
<p>In the space below, briefly describe or list the following: Any previous experience on other Committees; your educational background; your skills and experience that enable you to contribute to the Committee; any of your professional licenses and/or designations and indicate how long you held them and whether they are effective on Gadsden County; any charitable or community activities in which you participate; any reasons for your choice of the Committee indicated on this application. *** Please attach your resume. ***</p> <p style="font-size: 2em; text-align: center;">Please refer to resume</p>			
References: (You must provide at least one personal reference who is not a family member)			
Name: David Knight		Telephone: 850-574-2353	
Address: MLK Blvd Midway FL 32343			
Name: Leslie Steele		Telephone: 850-508-7470	
Address: 2105 Sand Pine Drive Midway FL 32343			

Important Legal Requirements for Advisory Committee Membership: As a member of an advisory committee, you will be obligated to follow any applicable laws regarding Government-In-The-Sunshine, Code of ethics for Public Officers, and Public Records disclosure. The consequences of violating these applicable laws include criminal penalties, civil fines, and the voiding of any committee action and of any subsequent action by the Board of County Commissioners.

Please return Application to:
 Laurel Bradley, Executive Assistant to the County Administrator
 9 B East Jefferson Street
 Quincy, Florida 32351
lbradley@gadsdencountyfl.gov
 phone: 850-875-8650
 fax: 850-662-3289

Focus/Education

I am currently pursuing a long-term commitment that is both creative and public service oriented. I earned a bachelor degree in Information Technology from Florida State University. I am a passionate leader with a six year history in understanding complex policies and presenting them in a clear and appealing manner to diverse groups. I understand the significance of going into the community, establishing relationships, building trust, working with the formal and informal leadership, and seeking commitment from community organizations and leaders to create processes for mobilizing the community. Key skills include:

- Community Education and Awareness
- Data Analysis
- Policy Implementation
- Organization & Follow-Through
- Project Management
- Relationship Building

Civic & Community Leadership Roles

Midway City Council (Term 2007-2011) and (Term 2011-2013) and (2015 - currently)

- Defeated opponent and elected to prestigious **City Councilman** position in 2007 to serve and represent over 5,000 constituents. Accumulated a wealth of knowledge in city and state government.
- Elected by fellow councilmen as **Mayor Pro-Tempore** in 2008 and **Mayor** in 2009 and 2013. Appointed to several committees including the Technical Advisory Committee, Capital Regional Transportation Planning Agency, and Florida League of Cities Finance and Taxation Committee.
- Governed a \$1.2 million budget
- Provided strategic direction as **Ex-Officio of the Community and Economic Development Committee** to spur business growth, tax revenue, and employment opportunities for our community. Joined efforts with regional economic development practitioners on best practices, regionalism initiatives, and public relations activities.
- Spearheaded the creation of a Community Redevelopment Area/Agency. Those efforts recouped an estimated \$100,000 in tax dollars to improve slum and blighted conditions that existed.

Organization Affiliations

- Young Elected Officials Network (YEO)
- League of Women Voters of Florida
- Florida League of Cities
- Northwest Florida League of Cities
- Gadsden County Chamber of Commerce
- FAMU Small Business Development Center

Professional Experience/History

State of Florida – Department of Children and Families

Title: Network Analyst

(May 2014 to Present)

- Provide accurate and timely desktop support
- Implement, maintain, and support multiple computer systems including hardware, software, and communication components
- Coordinate work assignments with management and other desktop staff
- Perform necessary follow-ups with customers to ensure efficient and quality solutions
- Identify patterns, series, and trends of technical occurrences using industry's best practices and procedures
- Maintain all assigned issues using Footprints
- Assist Tier 2 management with various tasks and projects

Micros Systems, Inc.

Title: Implementation Specialist

(June 2013 to October 2013)

- Worked as project manager providing training, configuration, and support to the hotel industry
- Installed Opera Property Management System
- Worked with interface installers to configure point-of-sales, pbx, and other pertinent interfaces
- Specialized in the night audit procedures training hotel staff how to conduct night audit
- Provided in person and on-call support with the navigation, operation, and functionality of Opera PMS

Gadsden County Schools

Title: Technology Training Specialist

(November 2010 to January 2013)

- Provided training and support to faculty and staff
- Assisted network staff with the implementation of new and emerging technologies
- Planned, organized, and implemented in-service programs and projects related to the District's instructional learning systems
- Performed program evaluations to ensure quality and appropriate usage of the instructional learning systems and make recommendations for improvement
- Served as a resource for teachers to incorporate the instructional learning system into their method and techniques of instruction

FAMU Small Business Development Center

Title: Certified Business Analyst

(January 2010 to November 2010)

- Served as counselor to preventure small business owners
- Conducted workshops and community awareness in reference business startup and business success
- Researched local, state, and federal programs to provide the latest trends in business development and retention
- Collaborated with local partners in review of business plans to prepare potential owners for business start-up loans

State of Florida - Department of Revenue

Title: Distributed Computer Systems Specialist / Management Analyst II

(April 2007 to November 2009)

- Analyzed the workforce of Department of Revenue and produced recommendations on hiring practices
- Analyzed and resolved hardware, software, and communication problems using trouble shooting processes
- Designed and configured computer systems with the appropriate hardware, operating systems software, application software, and communications components
- Co-managed a \$500,000 project to implement SharePoint to over 5,000 users
- Consulted with internal customers on expectations and needs.
- Conducted workshops and meetings

City of Tallahassee - Police Department

Title: Crime Analyst / MIS Applications Instructor

(May 2006 to April 2007)

- Prepared reference materials such as maps, bolos, and bulletins for quick response caused by crime sprees
- Conducted research to provide accurate and detailed information to upper management
- Entered data daily to track and analyze various crimes
- Conducted percentage analyses
- Processed requests for crime reports, accident/offense reports
- Worked closely with citizens to provide requested data of crime patterns, trends, and series
- Developed training manuals and How-To guides for the end users for various applications and computer hardware

Sonya Burns

From: jwh03e . [holton.jerrod@gmail.com]
Sent: Wednesday, December 16, 2015 4:21 PM
To: Sonya Burns
Subject: Re: TDC Documents
Attachments: DOC121615-12162015171651.pdf; Jerrod Holton Resume (2).doc

Sonya, please find attached the requested application accompanied with my resume.

Thanks,
Jerrod

On Wed, Dec 16, 2015 at 4:05 PM, Sonya Burns <sburns@gadsdencountyfl.gov> wrote:
I just need that application returned....

Sent from my iPad

On Dec 16, 2015, at 2:52 PM, jwh03e . <holton.jerrod@gmail.com> wrote:

Sure. I'm in a meeting right now. Will call you as soon as I'm out.

On Dec 16, 2015 2:36 PM, "Sonya Burns" <sburns@gadsdencountyfl.gov> wrote:

WOULD YOU PLEASE CALL ME 875-8659

From: jwh03e . [mailto:holton.jerrod@gmail.com]
Sent: Monday, December 07, 2015 3:51 PM
To: Sonya Burns
Subject: Re: TDC Documents

Hi Sonya,

Midway city council, at our regular council meeting last Thursday, approved my invitation to serve on the TDC. Please let me know additional information needed.

Thanks,
Jerrod

On Mon, Nov 23, 2015 at 2:58 PM, Sonya Burns <sburns@gadsdencountyfl.gov> wrote:

Sonya D. Burns

Gadsden County Board of County Commissioners

SHIP Housing and Tourist Development Council

Administrative Assistant II

Phone (850) 875-8659 - Direct Line 662-3306

Fax (850) 875-8899

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The information contained in this email and/or attachment(s) may be confidential and intended solely for the use of the individual or entity to whom it is addressed. This email and/or attachment(s) may contain material that is privileged or protected from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering to the intended recipient, please notify sender immediately by telephone to obtain instructions as to whether information in this email and/or attachment(s) is confidential and privileged or protected from disclosure under applicable law.

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Action Center Item Detail Report - 2015-QPLWHN

Submission Information

ID:	428
Item:	Citizen Advisory Committee Application
Tracking Num:	2015-QPLWHN
Submission Date:	2015-09-27 21:46:43

Submitter Responses

Form Page: Page 1

Date:	09/27/2015
APPLICANT:	
First Name:	Mary
Last Name:	Brock
Occupation:	Employment Specialist
Employer:	Gadsden County Schools
PHYSICAL ADDRESS:	
Address:	28 Quail Court, Havana, FL 32333
MAILING ADDRESS:	
Address:	28 Quail Court, Havana, FL 32333
CONTACT INFORMATION:	
Home Phone:	850-539-5663
Work Phone:	850-875-7249 x 2407
Mobile Phone:	850-556-4848
Email:	yellowmustang50@gmail.com

Form Page: Page 2

APPLICATION DATA:	
Do you live in Gadsden County?:	Yes
Do you own property in Gadsden County?:	Yes

Do you CURRENTLY serve on a County Advisory Committee?:	No
If you currently serve on a County Advisory Committee, please list the name of that/those committee(s)::	
Have you PREVIOUSLY served on a County Advisory Committee?:	No
If you have previously served on a County Advisory Committee, please list the name of that/those committee(s) along with the beginning and ending dates of service::	
Are you interested in serving on any specific committee? If so, please indicate your 1st and 2nd choice below.:	
1st Choice:	The Gadsden County Tourist Development Council
2nd Choice:	The Gadsden County Community Development Advisory Committee
MEETING ATTENDANCE:	
If you're appointed to a committee, you're expected to attend regular meetings. Are you available to attend meetings at least once a month?:	Yes
What times are you available to attend meetings?:	Evenings

Form Page: Page 3

EXPERIENCE (If you wish to submit your professional resume, you may do so via email to Laurel Bradley at lbradley@gadsdencountyfl.gov.):	
Please describe or list any previous experience you have serving on committees.:	
Please list your educational background.:	
Please list your skills and experience that enable you to contribute to the committee(s)	

you are interested in volunteering with.:	
Professional licenses and/or designations, their effective date and whether said licenses are effective in Gadsden County.:	
Please list any charitable or community activities in which you participate.:	
REFERENCES (you must provide at least one personal reference who IS NOT a family member):	
Reference #1's relationship to you.:	Friend
First Name:	Eric
Last Name:	Hinson
Contact #:	850-519-5393
Address:	Havana, FL, FL 32333
Reference #2's relationship to you.:	Friend
First Name:	Glenn
Last Name:	Sapp
Contact #:	850-363-4824
Address:	Havana, Havana, FL 32333

Contact Information

Contact One:	Stacey Hannigon shannigon@gadsdencountyfl.gov
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Workflow History

Status Update

Status:	Open
Step:	Submitted
Updated:	2015-09-27 21:46:43
Updated By:	eGov Strategies
Notes:	No Notes

Contituent's Messages

Service Norm:

Confirmation Message:

On behalf of the Gadsden County Board of County Commissioners, thank you for expressing an interest to serve your community by volunteering with one of our Citizen Advisory Committees. Your application has been forwarded to the County Administrator's Office for review. You will receive a follow-up phone call / email from the County Administrator's Executive Assistant, Laurel Bradley, within 48-hours. If you should have any questions or concerns prior to being contacted, please feel free to contact the **County Administrator's Office at 850-875-8650.**

Important Legal Requirements for Advisory Committee Membership: As a member of an advisory committee, you will be obligated to follow any applicable laws regarding Government-In-The-Sunshine, code of ethics for Public Officers, and Public Records disclosure. The consequences of violating these applicable laws include criminal penalties, civil fines, and the voiding of any committee action and of any subsequent action by the Board of County Commissioners.



Action Center
Item Detail Report - 2016-KDJYUV

Submission Information

ID:	515
Item:	Citizen Advisory Committee Application
Tracking Num:	2016-KDJYUV
Submission Date:	2016-03-02 08:40:39

RECEIVED

MAR 04 2016

Submitter Responses

Form Page: Page 1

**COUNTY ADMINISTRATOR'S
OFFICE**

Date:	03/02/2016
APPLICANT:	
First Name:	Eugene
Last Name:	Monroe Jr
Occupation:	Police officer
Employer:	Quincy Police Department
PHYSICAL ADDRESS:	
Address:	1780 Saint Hebron Road, Quincy, FL 32352
MAILING ADDRESS:	
Address:	1780 Saint Hebron Road, Quincy, FL 32352
CONTACT INFORMATION:	
Home Phone:	850-627-1045
Work Phone:	850-627-7111
Mobile Phone:	850-408-0159
Email:	emonroejr@tds.net

Form Page: Page 2

APPLICATION DATA:	
Do you live in Gadsden County?:	Yes
Do you own property in Gadsden County?:	Yes

Do you CURRENTLY serve on a County Advisory Committee?:	No
If you currently serve on a County Advisory Committee, please list the name of that/those committee(s)::	
Have you PREVIOUSLY served on a County Advisory Committee?:	No
If you have previously served on a County Advisory Committee, please list the name of that/those committee(s) along with the beginning and ending dates of service::	
Are you interested in serving on any specific committee? If so, please indicate your 1st and 2nd choice below.:	
1st Choice:	The Gadsden County Tourist Development Council
2nd Choice:	The Gadsden County Community Development Advisory Committee
MEETING ATTENDANCE:	
If you're appointed to a committee, you're expected to attend regular meetings. Are you available to attend meetings at least once a month?:	Yes
What times are you available to attend meetings?:	Evenings

Form Page: Page 3

EXPERIENCE (If you wish to submit your professional resume, you may do so via email to Laurel Bradley at lbradley@gadsdencountyfl.gov.):	
Please describe or list any previous experience you have serving on committees.:	Steward at Saint Hebron AME Church also served on the financial committee.
Please list your educational background.:	High school and some college.
Please list your skills and experience that enable you to contribute to the committee(s)	Knowledge of area and security.

you are interested in volunteering with.:	
Professional licenses and/or designations, their effective date and whether said licenses are effective in Gadsden County::	Police officer and Class A CDL driver
Please list any charitable or community activities in which you participate.:	Shaw Quarters Crime Watch Committee, NAACP, American Legion
REFERENCES (you must provide at least one personal reference who IS NOT a family member):	
Reference #1's relationship to you::	Co worker
First Name:	Larry
Last Name:	Gilyard
Contact #:	850-544-1238
Address:	339 E. Jeferson Street, Quincy, FL 32352
Reference #2's relationship to you::	Co worker
First Name:	Robert
Last Name:	Mixson
Contact #:	850-544-2705
Address:	339 E. Jefferson Street, Quincy, FL 32352

Contact Information

Contact One:	Laurel Bradley lbradley@gadsdencountyfl.gov
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Workflow History

Status Update

Status:	Open
Step:	Submitted
Updated:	2016-03-02 08:40:39
Updated By:	eGov Strategies
Notes:	No Notes

Contituent's Messages

Service Norm:

Confirmation Message:

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Action Center Item Detail Report - 2015-RSWVQU

Submission Information

ID:	496
Item:	Citizen Advisory Committee Application
Tracking Num:	2015-RSWVQU
Submission Date:	2015-12-14 19:35:06

Submitter Responses

Form Page: Page 1

Date:	12/14/2015
APPLICANT:	
First Name:	Sam
Last Name:	Palmer
Occupation:	Retirfed
Employer:	
PHYSICAL ADDRESS:	
Address:	1225 Berry Street, Quincy, FL 32351
MAILING ADDRESS:	
Address:	1225 Berry Street, Quincy, FL 32351
CONTACT INFORMATION:	
Home Phone:	850-627-2673
Work Phone:	--
Mobile Phone:	850-509-3504
Email:	eugenesjp@yahoo.com

Form Page: Page 2

APPLICATION DATA:	
Do you live in Gadsden County?:	Yes
Do you own property in Gadsden County?:	No

Do you CURRENTLY serve on a County Advisory Committee?:	No
If you currently serve on a County Advisory Committee, please list the name of that/those committee(s)::	
Have you PREVIOUSLY served on a County Advisory Committee?:	Yes
If you have previously served on a County Advisory Committee, please list the name of that/those committee(s) along with the beginning and ending dates of service::	Citizen Hospital Advisory, During the time when the Bid was approved Interested on serving on the Hospital Board
Are you interested in serving on any specific committee? If so, please indicate your 1st and 2nd choice below.:	
1st Choice:	The Gadsden Hospital Inc. Board of Directors
2nd Choice:	The Gadsden County Tourist Development Council
MEETING ATTENDANCE:	
If you're appointed to a committee, you're expected to attend regular meetings. Are you available to attend meetings at least once a month?:	Yes
What times are you available to attend meetings?:	Mornings,Afternoons,Evenings

Form Page: Page 3

EXPERIENCE (If you wish to submit your professional resume, you may do so via email to Laurel Bradley at lbradley@gadsdencountyfl.gov.):	
Please describe or list any previous experience you have serving on committees.:	Citizen hospital advisory committee
Please list your educational background.:	Bs degree AA community college USAF
Please list your skills and experience that enable you to contribute to the committee(s)	Supervisory and management USAF Supervisory Florida State Hospital Many training

you are interested in volunteering with.:	workshops
Professional licenses and/or designations, their effective date and whether said licenses are effective in Gadsden County.:	
Please list any charitable or community activities in which you participate.:	President NAACP Democratic Executive Committee
REFERENCES (you must provide at least one personal reference who IS NOT a family member):	
Reference #1's relationship to you.:	not related
First Name:	Arrie
Last Name:	Battle
Contact #:	850-570-1296
Address:	919 Hardin Street, Quincy, FL 32351
Reference #2's relationship to you.:	Uncle
First Name:	James
Last Name:	Palmer
Contact #:	850-627-8834
Address:	329 S. Patton, Quincy, FL 32351

Contact Information

Contact One:	Laurel Bradley lbradley@gadsdencountyfl.gov
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Workflow History

Status Update

Status:	Open
Step:	Submitted
Updated:	2015-12-14 19:35:06
Updated By:	eGov Strategies
Notes:	No Notes

Contituent's Messages

Service Norm:	
Confirmation Message:	<p>On behalf of the Gadsden County Board of County Commissioners, thank you for expressing an interest to serve your community by volunteering with one of our Citizen Advisory Committees. Your application has been forwarded to the County Administrator's Office for review. You will receive a follow-up phone call / email from the County Administrator's Executive Assistant, Laurel Bradley, within 48-hours. If you should have any questions or concerns prior to being contacted, please feel free to contact the County Administrator's Office at 850-875-8650.</p> <p><u>Important Legal Requirements for Advisory Committee Membership:</u> As a member of an advisory committee, you will be obligated to follow any applicable laws regarding Government-In-The-Sunshine, code of ethics for Public Officers, and Public Records disclosure. The consequences of violating these applicable laws include criminal penalties, civil fines, and the voiding of any committee action and of any subsequent action by the Board of County Commissioners.</p>

Select Year:

The 2016 Florida Statutes

<u>Title XI</u>	<u>Chapter 125</u>	<u>View Entire</u>
COUNTY ORGANIZATION AND INTERGOVERNMENTAL	COUNTY	<u>Chapter</u>
RELATIONS	GOVERNMENT	

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(1) **SHORT TITLE.**—This section shall be known and may be cited as the “Local Option Tourist Development Act.”

(2) **APPLICATION; DEFINITIONS.**—

(a) *Application.*—The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

(b) *Definitions.*—For purposes of this section:

1. “Promotion” means marketing or advertising designed to increase tourist-related business activities.

2. “Tourist” means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).

3. “Retained spring training franchise” means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.

(3) **TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.**—

(a)1. It is declared to be the intent of the Legislature that 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, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.

2.a. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. [721.05](#), or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. [721.05](#), by the owner of a timeshare interest or such owner’s guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the

opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

b. Consideration paid for the purchase of a timeshare license in a timeshare plan, as defined in s. 721.05, is rent subject to taxation under this section.

(b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

(c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.

(f) 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.

(g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.

(h) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.

(i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax, for use by the county in accordance with the provisions of this section. They shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a condition precedent to receipt of such funds.

(j) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.

(k) The Department of Revenue shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section.

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

2. Pay the 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.

3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the

provisions of paragraphs (4)(a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

3. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:

1. Pay the debt service on bonds issued to finance:

a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized

to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the second month following approval of the ordinance by referendum, as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

(b) At least 60 days prior to the enactment of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tourist development tax.

(c) Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.

(d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan of tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.

(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the “ (name of county) Tourist Development Council.” The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an

interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council on October 1, 1996.

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
 - b. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;
2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
3. To promote and advertise tourism in this state and nationally and internationally; however, if tax 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 the promotion of the activity, service, venue, or event to tourists;
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually

obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

(b) Tax revenues received pursuant to this section by a county of less than 750,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.

(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, excluding the inmate population.

The board of county commissioners must by majority vote approve reimbursement made pursuant to this paragraph upon receipt of a recommendation from the tourist development council.

(d) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a)1., 2., and 5. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a) 5. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph be full and complete authority for accomplishing such purposes, but such authority is supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.

(e) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraphs (a)-(d) of this subsection is expressly prohibited.

(6) REFERENDUM.—

(a) No ordinance enacted by any county levying the tax authorized by paragraphs (3)(b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.

(b) The governing board of the county levying the tax shall arrange to place a question on the ballot at the next regular or special election to be held within the county, substantially as follows:

FOR the Tourist Development Tax

AGAINST the Tourist Development Tax.

(c) If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.

(d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3)(d) or paragraph (3)(l) until the retirement of those bonds.

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Notwithstanding any other provision of this section, if the plan for tourist development approved by the governing board of the county, as amended pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of:

(a) The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization; or

(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

(8) PROHIBITED ACTS; ENFORCEMENT; PENALTIES.—

(a) 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 herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she 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 provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(c) The tax authorized to be levied by this section 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 ss. 713.67, 713.68, and 713.69.

(9) COUNTY TOURISM PROMOTION AGENCIES.—In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:

(a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.

(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication “Standardized Regulations (Government Civilians, Foreign Areas).” The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term “authorized person” shall have the same meaning as provided in s. 112.061(2)(e). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, “foreign travel” means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.

(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.

(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).

1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

a. Booking business records, as defined in s. 255.047.

b. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.

3. A trade secret, as defined in s. 812.081, held by a county tourism promotion agency is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2021, unless reviewed and saved from repeal through reenactment by the Legislature.

(e) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance.

(10) LOCAL ADMINISTRATION OF TAX.—

(a) A county levying a tax under this section or s. 125.0108 may be exempted from the requirements of the respective section that:

1. The tax collected be remitted to the Department of Revenue before being returned to the county; and

2. The tax be administered according to chapter 212,

if the county adopts an ordinance providing for the local collection and administration of the tax.

(b) The ordinance shall include provision for, but need not be limited to:

1. Initial collection of the tax to be made in the same manner as the tax imposed under chapter 212.

2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.

3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.

4. Provision for payment of a dealer's credit as required under chapter 212.

5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.

(c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed

by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(11) INTEREST PAID ON DISTRIBUTIONS.—

(a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department shall calculate the interest for net tax distributions using the average daily rate that was earned by the State Treasury for the preceding calendar quarter and paid to the General Revenue Fund. This rate shall be certified by the Chief Financial Officer to the department by the 20th day following the close of each quarter.

(b) The interest applicable to taxes collected under this section shall be calculated by multiplying the tax amounts to be distributed times the daily rate times the number of days after the third working day following the date the tax is due and payable pursuant to s. 212.11 until the date the department issues a voucher to request the Chief Financial Officer to issue the payment warrant. The warrant shall be issued within 7 days after the request.

(c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount beginning on the date the warrant including the overpayment was issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

History.—ss. 1, 2, 3, 4, 5, 6, 7, 8, ch. 77-209; s. 3, ch. 79-359; s. 72, ch. 79-400; s. 4, ch. 80-209; s. 2, ch. 80-222; s. 5, ch. 83-297; s. 1, ch. 83-321; s. 40, ch. 85-55; s. 1, ch. 86-4; s. 76, ch. 86-163; s. 61, ch. 87-6; s. 1, ch. 87-99; s. 35, ch. 87-101; s. 1, ch. 87-175; s. 5, ch. 87-280; s. 4, ch. 88-226; s. 6, ch. 88-243; s. 2, ch. 89-217; ss. 31, 66, ch. 89-356; s. 2, ch. 89-362; s. 1, ch. 90-107; s. 1, ch. 90-349; s. 81, ch. 91-45; s. 230, ch. 91-224; s. 3, ch. 92-175; s. 1, ch. 92-204; s. 32, ch. 92-320; s. 4, ch. 93-233; s. 1, ch. 94-275; s. 3, ch. 94-314; s. 37, ch. 94-338; s. 3, ch. 94-353; s. 1, ch. 95-133; s. 1434, ch. 95-147; s. 3, ch. 95-304; s. 1, ch. 95-360; s. 1, ch. 95-416; ss. 44, 46, ch. 96-397; s. 43, ch. 96-406; s. 15, ch. 97-99; s. 1, ch. 98-106; s. 58, ch. 99-2; s. 1, ch. 99-287; ss. 6, 11, 14, ch. 2000-312; s. 11, ch. 2000-351; s. 14, ch. 2001-252; s. 10, ch. 2002-265; s. 1, ch. 2003-34; s. 1, ch. 2003-37; s. 2, ch. 2003-78; s. 145, ch. 2003-261; s. 1, ch. 2005-96; s. 1, ch. 2009-133; s. 1, ch. 2012-180; s. 1, ch. 2013-168; s. 2, ch. 2016-6; s. 1, ch. 2016-220.

Attachment 4 – Tourist Development Council membership

The following individuals represent the current nine-member Tourist Development Council. The yellow highlight indicates the resigning member and open position.

	Representation	Existing Members	Term
1	Gadsden BOCC	Brenda Holt	As designated by BOCC Chair
2	Elected Official Populous Municipality Quincy	Keith Dowdell	06/10/2013- 12/31/2017
3	Elected Official	Clarence Jackson	12/31/2014- 12/31/2018
4	Tourism Industry (NFEDC)	Carolyn Ford*	12/19/2013- 12/31/17
5	Bed Tax Collector	Peter Patel*	04/17/2011- 12/31/2015
6	Bed Tax Collector	Lee Garner	02/19/2013- 12/21/2017
7	Tourism Industry (Havana Merchant's Association)	Matt Thro	12/31/2014- 12/31/2018
8	Tourism Industry (The Leaf Theater, Gadsden Arts Center)	Joe Munroe*	05/05/2014- 12/31/2018
9	Bed Tax Collector	Jeff Dubree	12/31/2014- 12/31/2018

*Replaced an individual; serving out remaining term.