

ORDINANCE NO. 2026-026

**AN ORDINANCE OF NASSAU COUNTY FLORIDA
AMENDING CHAPTER 30. TAXATION. AT ARTICLE IV.
AMELIA ISLAND TOURIST DEVELOPMENT TAX. AT
SECTION 30-63. TOURIST DEVELOPMENT PLAN. IN
ORDER TO CORRECT A SCRIVENER'S ERROR;
PROVIDING FOR SEVERABILITY; AND PROVIDING FOR
EFFECTIVE DATE OF THIS ORDINANCE.**

WHEREAS on September 20, 1988, the Nassau County Board of County Commissioners adopted Ordinance No. 88-31, which imposed a two percent (2%) Tourist Development Tax on Amelia Island, Nassau County, (the incorporated and unincorporated areas), pursuant to Section 125.0104, Florida Statutes; and

WHEREAS, Ordinance No. 88-31, has been further amended by Ordinance Nos. 89-8, 2005-50, 2008-16, 2010-02 and 2018-16, and said amendments ultimately increased the Tourist Development Tax up to five percent (5%) (hereinafter "TDT Ordinance"); and

WHEREAS, pursuant to Section 125.0104, Florida Statutes and the TDT Ordinance, the Nassau County Board of County Commissioners levies and imposes the Tourist Development Tax to promote Amelia Island and to increase tourist-related business activities through marketing and advertising; and

WHEREAS, pursuant to Section 125.0104, Florida Statutes, the Nassau County Board of County Commissioners established the Amelia Island Tourist Development Council as an advisory board to oversee the development and marketing of Amelia Island and the expenditure of the Tourist Development Tax revenues; and

WHEREAS, the Tourist Development Tax Revenues received by Nassau County are restricted revenues, and the expenditure of those revenues shall comply with Section 125.0104, Florida Statutes, the Florida Administrative Code, the TDT Ordinance, and Amelia Island Tourist Development Council Policies as approved by the BOCC; and

WHEREAS, on January 26, 2026, the Nassau County Board of County Commissioners adopted updated provisions of the TDT Ordinance in order to conform to statutory revisions made by the Florida Legislature to Section 125.0104, Florida Statutes and included in said amendments is an entirely new Tourist Development Plan as contained herein and providing for the representation of county tourism; and



CERTIFIED TRUE COPY

Mitch J. Keiter
OFFICIO, Clerk of the Board of County Comm.
Nassau County, Florida
By Melissa Huey
PK

WHEREAS, the Nassau County Board of County Commissioners now desires to amend Section 30-63. Tourist Development Plan in order to correct a scrivener's error as set forth more particularly hereinbelow; and

WHEREAS, the Nassau County Board of County Commissioners now finds that this ordinance to be in the best interest of the health, safety, and welfare of the residents and citizens of Nassau County and the public at large.

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

SECTION 1. Chapter 30. Taxation. at Article IV. Amelia Island Tourist Development Tax. is hereby amended at Section 30-63. Tourist Development Plan. and Section 30-63. Tourist Development Plan. shall hereafter read as follows:

Sec. 30-63. Tourist development plan.

(a) *Purpose.* In accordance with Section 125.0104, Florida Statutes, the Local Option Tourist Development Act, this Tourist Development Plan establishes the uses of the Tourist Development Tax Revenues by specific project as authorized under applicable provisions of Section 125.0104, Florida Statutes, and this article. This Tourist Development Plan also includes the expense allocation by percentage for each specific project.

(b) *Categories of Use and Allocation of Tourist Development Tax Revenues.* The following categories of use hereinbelow shall be expended or credited in accordance with the percentage of the total amount of the yearly revenue as set forth in subsection 2. hereinbelow:

1. Categories of Use.

- a. **DESTINATION MARKETING:** In accordance with Section 125.0104, Florida Statutes, to provide for the marketing and promotion in the state, nationally, and internationally of Nassau County and Amelia Island as a tourist destination by means including, but not limited to, effective advertising; dissemination of editorial and promotional messages; and

the use of electronic and web-based media outlets; and travel industry and consumer direct sales initiatives. Any contract to fund a convention bureau, tourist bureau, tourist information center, and news bureau acting as a County agency or by contract with the chamber of commerce or similar association in the county shall be limited to an amount not to exceed 14.6% of total new revenues. Any contractual services contemplated hereunder shall be recommended by the Amelia Island Nassau County Tourist Development Council to the Board of County Commissioners and shall be to the extent permissible under Section 125.0104, Florida Statutes.

- b. ARTS & CULTURE: In accordance with Section 125.0104, Florida Statutes, to provide for cultural, historical, literary, fine and non-fine arts entertainment, festivals, programs and activities that directly promote Nassau County and Amelia Island tourism.
- c. LEISURE & RECREATION: In accordance with Section 125.0104, Florida Statutes, to provide for the current and future obligations, associated with or related to, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, and promoting publicly-owned leisure and recreational activities and facilities, deemed tourist-related by the Board of County Commissioners; to provide for beach park facilities, beach improvement, waterfront facilities, waterfront improvements, maintenance, renourishment, restoration and erosion control; to employ, train, equip, insure or otherwise fund the provision of lifeguards certified by the American Red Cross, the Y.M.C.A., or an equivalent nationally recognized aquatic training program; and to provide for the solicitation or production of amateur or professional sporting events and activities conducted for the purpose of attracting visitors either as participants or spectators to Nassau County and Amelia Island.
- d. ADMINISTRATIVE EXPENSES AND SPECIAL EVENTS: In accordance with Section 125.0104, Florida Statutes, to provide for

administrative costs, operational expenses, payment on debt services, special projects and events, including, but not limited to, the following:

i. Administrative Expenses:

- a. Pursuant to this article, costs and fees paid to the Nassau County Tax Collector for the collection of the Tourist Development Tax Revenues, not to exceed 1.5% of total funds;
- b. Pursuant to this article, costs and fees paid to the clerk of the circuit court for auditing taxpayer accounts, not to exceed 1.5% of total funds;
- c. Administrative staff salaries, benefits, administrative travel, and all costs of furnishing and operating administrative offices whether paid directly or by reimbursement, except that funds for contractual services from the administrative budget may be expended upon the express approval of the Board of County Commissioners. Such expenses shall equal an amount up to (1.5%) of total new revenues;
- d. Indirect administrative costs or overhead cost allocations; and
- e. Insurance costs.

ii. Special Events

- a. Dickens on Centre held within the City of Fernandina Beach in an amount up to \$500,000 annually, which may escalate annually by 3% beginning on October 1, 2026, based on the Board's determination.
- b. Other special events may be recommended by the Amelia Island Nassau County Tourist Development Council to the Board of County Commissioners and shall

be to the extent permissible under Section 125.0104, Florida Statutes.

2. Allocation of Tourist Development Tax Revenues. The purposes, projects, administrative expenses and special events listed in subsection (b) 1. hereinabove shall be allocated as follows:

CATEGORY	PERCENTAGE
DESTINATION MARKETING	62.30% <u>66.63%</u> OF TOTAL NEW TDT REVENUES
ARTS & CULTURE	14.82% <u>10.49%</u> OF TOTAL NEW TDT REVENUES
LEISURE & RECREATION	14.03% OF TOTAL NEW TDT REVENUES
ADMINISTRATIVE EXPENSES AND SPECIAL EVENTS	8.85% OF TOTAL NEW TDT REVENUES

(c) Availability of funds. Expenditures provided in this Tourist Development Plan, and as authorized under applicable provisions of Section 125.0104, Florida Statutes, shall be subject to the availability of Tourist Development Tax Revenue funds.

(d) Amendment of the Tourist Development Plan. In accordance with Section 125.0104(4)(d), Florida Statutes, this 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 of County Commissioners.

SECTION 2. CODIFICATION.

It is the intent of the Board of County Commissioners for Nassau County that the provisions of this Ordinance shall become and shall be made part of the Code of Ordinances of Nassau County, Florida. The sections of this Ordinance may be re-numbers or re-lettered and the words may be changed to section, article or other such appropriate word or phrase in order to accomplish such intention. The Nassau County Clerk of Courts will ensure that this Ordinance is codified into, and

published, as part of the Nassau County Code of Ordinances.

SECTION 3. CONFLICTING PROVISIONS.

All ordinances, or parts of ordinances, in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY.

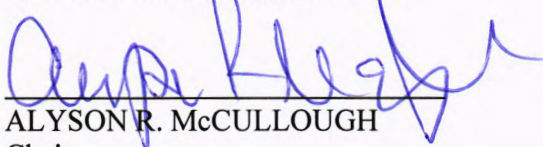
It is the intent of the Board of County Commissioners of Nassau County, Florida, and is hereby provided, that if any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this Ordinance.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall take effect upon filing with the Secretary of State as provided in Florida Statutes, Section 125.66.

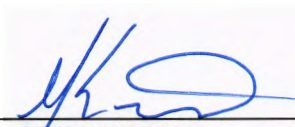
**ADOPTED THIS 23rd DAY OF FEBRUARY, 2026 BY THE BOARD OF
COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA.**

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



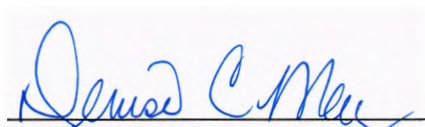
ALYSON R. McCULLOUGH
Chair

ATTEST as to Chair's Signature:



MITCH L. KEITER
Its: Ex-Officio Clerk

Approved as to form:



DENISE C. MAY
County Attorney