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ORDINANCE NO. 88 -31

AN ORDINANCE TO LEVY AND IMPOSE A TWO PERCENT (2%) TOURIST DEVELOPMENT TAX ON AMELIA ISLAND, NASSAU COUNTY, (THE INCORPORATED AND UNINCORPORATED AREAS), PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT", SECTION 125.0104, FLORIDA STATUTES; PROVIDING FOR THE COLLECTION OF SAID TAX; PROVIDING THAT THE REVENUES SO RAISED BE UTILIZED TO IMPLEMENT THE AMELIA ISLAND TOURIST DEVELOPMENT PLAN; PROVIDING FOR THE ADOPTION OF AND ADOPTING THE AMELIA ISLAND TOURIST DEVELOPMENT PLAN; PROVIDING FOR A REFERENDUM ON THE TOURIST DEVELOPMENT TAX; RATIFYING THE CREATION OF THE AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL AND PROVIDING POWERS AND DUTIES THEREFORE; PROVIDING FOR A TOURIST DEVELOPMENT TRUST FUND; PROVIDING PENALTIES FOR FAILURE TO COLLECT THE TAX LEVIED; PROHIBITING CERTAIN TAX RELATED ADVERTISING; CREATING A LIEN ON THE PROPERTY OF THE TENANT FOR NONPAYMENT OF TAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of a local option tourist development tax by the governing board of each county within the State of Florida; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, under the provisions of said law adopted a Resolution 88-64 on the 12th day of July, 1988, establishing the Amelia Island Tourist Development Council; and

WHEREAS, the Amelia Island Tourist Development Council prepared a plan for tourist development for Amelia Island in Nassau County and submitted said plan to the Board on the 20th day of September, 1988; and

WHEREAS, the Board of County commissioners of Nassau County, Florida, is desirous of enacting an Ordinance levying and imposing a tourist development tax under the provisions of Section 125.0104, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED this 20th day of September, 1988, by the Board of County Commissioners of Nassau County, Florida, as follows:

SECTION 1.

(a) There is hereby levied, imposed, and set, until hereafter amended or repealed, a tourist development tax for Amelia Island (the incorporated and unincorporated areas) in Nassau County, Florida, at the rate of two percent (2%) for each whole and major fraction of each dollar of the total rental and/or consideration charged every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. 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.

(b) The tourist development tax shall be in addition to any other tax imposed, pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees, and the considerations for rental or lease.

(c) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.

(d) The tax levied and imposed by this Ordinance shall be received, collected, accounted for, remitted, administered, and dispersed in the manner provided in the Act and Chapter 212, Florida Statutes.

(e) Collections received by the Department of Revenue from the tax, less costs of administration as allowed by law shall be paid and returned, on a monthly basis, to Nassau County for use

by the County in accordance with the provisions of this Ordinance and shall be placed in the tourist development trust fund established by Nassau County.

SECTION 2.

The tax revenues received pursuant to this ordinance shall be used to fund the Amelia Island Tourist Development Plan, which is attached hereto as Exhibit "A", and which is hereby adopted and incorporated into this Ordinance.

SECTION 3.

The establishment of the Amelia Island Tourist Development Council by Resolution 88-64 of the Board of County Commissioners on the 12th day of July, 1988, is hereby ratified and confirmed. In addition to the powers and duties described in Section 125.0104, Florida Statutes, and the aforementioned resolution, the Council shall hereafter be responsible for the expenditure of revenue received from the levy and imposition of the tourist development tax. The Council shall continuously review expenditures of the revenues from the Amelia Island Tourist Development Trust Fund to ensure the expenditures are made consistent with the plan. The Council shall report to the Board on a regular and periodic basis, but no less often than quarterly, describing all expenditures of revenues from the Amelia Island Tourist Development Trust Fund and how such expenditures have supported the objectives of the plan.

SECTION 4.

Notwithstanding anything to the contrary that may be contained in the tourist development described in Section 2 above, revenues received pursuant to this Ordinance shall be used by Nassau County only for the purposes authorized by Section 125.0104, Florida Statutes.

SECTION 5.

Pursuant to Section 125.0104, a referendum election shall be held, in Nassau County, for Amelia Island and the Supervisor of Elections shall cause to be placed on the ballot for the November 8, 1988, election, the question of the approval or disapproval of this Ordinance, such question to appear on the ballot substantially as follows:

AMELIA ISLAND
TOURIST DEVELOPMENT TAX REFERENDUM

REFERENDUM TO APPROVE NASSAU COUNTY ORDINANCE NO. 88-31, LEVYING AND IMPOSING A TOURIST DEVELOPMENT TAX OF TWO PERCENT (2%) OF EACH DOLLAR AND THE MAJOR FRACTION OF EACH DOLLAR OF THE TOTAL CONSIDERATION CHARGED EVERY PERSON WHO RENTS, LEASES, OR LETS ANY LIVING QUARTERS OR ACCOMMODATIONS IN ANY HOTEL, MOTEL, APARTMENT, APARTMENT MOTEL, RECREATIONAL VEHICLE PARK, OR CONDOMINIUM FOR A "RENTAL" TERM OF SIX (6) MONTHS OR LESS IN THE INCORPORATED AND UNINCORPORATED AREAS OF AMELIA ISLAND ONLY.

 FOR the Tourist Development Tax

 AGAINST the Tourist Development Tax

SECTION 6.

After the Ordinance becomes effective and prior to the receipt by Nassau County of tax revenue obtained pursuant to this Ordinance, the County shall establish an Amelia Island Tourist Development Trust Fund for receipt by the County of the tourist development tax proceeds transmitted from the Department of revenue to the County as required by Section 125.0104, Florida Statutes.

SECTION 7.

Any person subject to the Ordinance who, either by himself or through his agents or employees, fails or refuses to charge and collect the taxes herein provided, shall, in addition to being personally liable for the payment of the tax, be guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084 Statutes.

SECTION 8.

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, or 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 refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection shall be guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084, Florida Statutes.

SECTION 9.

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

SECTION 10.

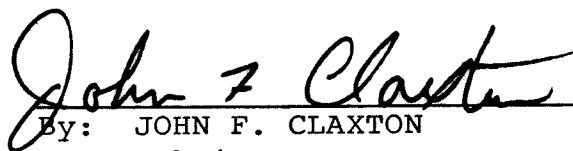
It is declared to be the intent of the Board of County Commissioners that, if any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and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

SECTION 11.

This Ordinance shall become effective on the first day of the second month following its approval in a referendum election, held for the purpose of approving or rejecting this Ordinance, by a majority of the electors voting in such referendum election,

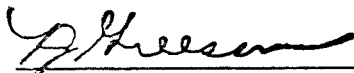
and upon receipt of official acknowledgement by the Office of the Secretary of State to the Clerk of the Board of County Commissioners of Nassau County, Florida, that said Ordinance has been properly filed. Within ten (10) days of approval at the referendum election, the Board of County Commissioners of Nassau County, Florida, shall notify the Department of Revenue of the time period during which the tax will be levied. A certified copy of the Ordinance shall also be furnished by the Clerk to the State of Florida, Department of Revenue.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



By: JOHN F. CLAXTON
Its: Chairman

ATTEST:



F. J. GREESON
Its: Ex-Officio Clerk

Exhibit A

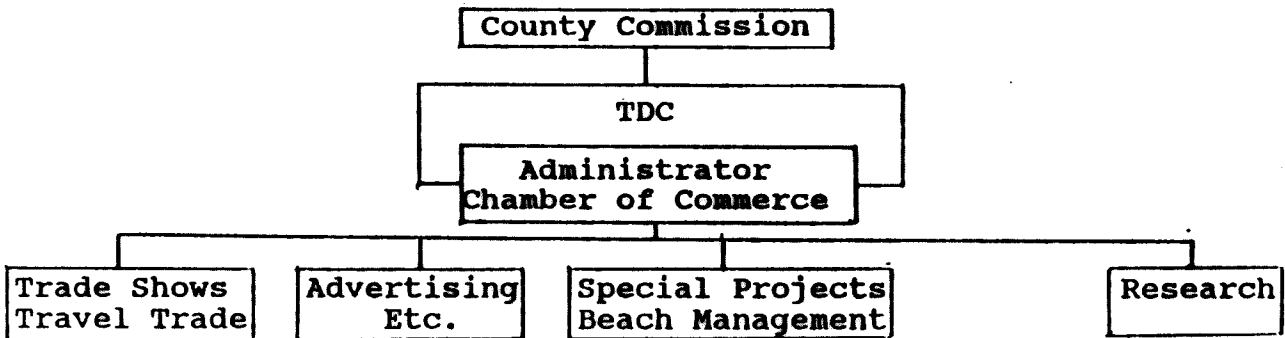
**AMELIA ISLAND
TOURIST DEVELOPMENT COUNCIL
TEN YEAR MARKETING PLAN
EXECUTIVE SUMMARY**

The marketing plan contained herein is intended to become the ten year blueprint to guide the activities of the Amelia Island Tourist Development Council. The goal of the plan is to increase the number, length of stay and expenditures of visitors to Amelia Island and the greater Fernandina Beach area in pursuit of pleasure, business, and/or conference/convention experience.

The marketing plan will encompass the following elements: (1) advertising, public relations, direct mail and special events; (2) trade shows and travel trade; (3) beach improvement projects; and (4) research and administration. The initial budget for these combined activities is estimated to be \$350,000. It is the unanimous will of the TDC that no less than 75% of these monies be allocated directly to advertising activities and trade shows/travel trade. It is understood that administrative costs as a percentage of the overall budget will be higher in the formative years than in the later years of the budget. There is strong consensus on the TDC to keep these costs to well below 15% of the budget. The budget allocations are outlined below:

Advertising/Public Relations/Direct Mail/Special Events	65%
Trade Shows and Travel Trade	10%
Beach Improvement Projects	10%
Research and Administration	15%
Total	100%

The organizational chart of the TDC is presented below:



*The TDC recognizes that research and administration costs will vary substantially from the early years (as % of overall budget) to the out years of the program. These costs should decrease as a percentage of the overall budget.

The TDC intends to enlist the services of the Chamber of Commerce and/or hire a staff director to coordinate the activities conducted by the organization. It is envisioned that professional consultants could be retained and administered by staff to handle advertising, public relations, research and other

marketing functions. The staff will be responsible for coordinating with community groups interested in promoting visitor business.

Research will identify the size and scope of our target market and help to refine the creative message we intend to convey. The plan will encompass a creative identity to be projected consistently to this target market. Advertising messages will be created and produced to increase awareness of Amelia Island and Fernandina Beach as a destination for vacation, business, and group travel. The plan will encourage the creation and marketing of special events that enhance the image of Amelia Island/Fernandina Beach as a desirable visitor destination.

Advertising/Public Relations/Direct Mail/Special Events

Advertising will include direct mail, public relations and special event promotion. It is an essential component in the marketing plan and will comprise at least 65% of the total budget. An advertising agency may be retained if deemed necessary by the TDC. The agency may be responsible for developing a creative image of Amelia Island/Fernandina Beach that will be uniformly projected in all the visitor-related advertising (including logo, theme, slogan, TV, radio, print, etc.).

The agency or managing entity, as directed and coordinated by the TDC and staff, will be responsible for the following tasks:

- 1. Consumer advertising in state, regional and national newspapers, magazines, TV, outdoor, or other appropriate medium;
- 2. Advertising directed at the travel agent/group travel marketplace including direct mail, trade publications to foster tour and travel;
- 3. Cooperative advertising programs with hotels, airlines, attractions, etc;
- 4. Others as appropriate.

A public relations firm may be retained by the TDC to perform the following functions:

- 1. Develop a public relations strategy consistent with the goals of the TDC plan.
- 2. Develop and coordinate promotions to support advertising efforts.
- 3. Develop and coordinate promotions with local hotels, airlines, rental car agencies, restaurants, and convention facilities.

4. Develop and implement publicity strategy for key markets.
5. Coordinate with advertising agency or managing entity to design and produce sales and support materials including:
 - Area guidebook
 - Rack brochures
 - Travel Agent posters
 - Meeting and convention planners facilities guide
 - Press kit shells
 - Other materials as needed
6. Design and implement strategy to communicate with local citizens the achievements and goals of the TDC.
7. Develop and coordinate strategy to support advertising and publicity efforts.
8. Promotions with local airlines, hotels, car rental agencies.

The TDC will set aside up to 10% of the advertising budget to work with local groups and organizations on meritorious projects which will directly benefit the visitor industry and attract group business. The TDC and its staff will entertain requests for funding promotion dollars for events designed to increase visitor and group business. The TDC will fund these promotions in the event they are consistent with the goals as adopted in this plan and insofar as the budget permits.

Trade Shows and Travel Trade

Trade shows and travel trade are a very important component of the TDC's marketing plan. It is vital to effectively mesh these marketing efforts with the advertising strategy in order to be successful in winning group and visitor business. Trade shows involve sending staff to meetings of group tour planners, travel agents and consumer groups and mailing information to them in developing an effective package to offer them. It involves

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joining associations and becoming actively involved with them. It will be important for the TDC staff director to work closely with local groups, especially the Chamber of Commerce in maximizing these efforts.

Beach Improvement Projects

Beach improvement projects will be funded as deemed appropriate. It is understood that the island beach is our greatest natural asset and visitor destination. Most important, careful beach management will insure our competitive edge over other first coast beaches. Appropriate beach improvement projects would include but not be limited to improvement of beach facilities such as restrooms, showers, changing rooms, access areas, walk-overs, concessions, directional signage, picnic areas and safety/first aid stations.

Research and Administration

The TDC will employ the Chamber of Commerce and/or staff as necessary to handle administrative matters and to carry out the policies of the council. Responsibilities will include but not be limited to the following:

1. Ensure all programs and activities comply with state and local statutes and ordinances.
2. Direct, coordinate and monitor activities of all professional firms or vendors under contract to the TDC.
3. Coordinate and act as liaison to all local organizations involved with visitor development including the Chamber, arts groups, state and local tourist agencies, hotel and restaurant associations, etc. Also work with local, state

and regional media to effectively communicate TDC programs to the public and to convey the importance of increased visitor business to the local economy.

- 4. All other duties as assigned by the TDC.

The administrative arm of the TDC may be supported by additional staff from the Chamber or other organizations, where appropriate. It is the intention of the TDC to maximize coordination among visitor development staffs of various civic and private organizations for the overall achievement of our community visitor goals.

The goal of research is to accurately target TDC expenditures for maximum effectiveness by creating the most effective message for the most appropriate markets.

The TDC will seek to generate information from potential visitors which can be utilized in developing marketing strategies. This information will be gathered by interviews with visitors at hotels, airports, business conferences, and special events like the Isles of Eight Flags Shrimp Festival. Interviews also will be conducted with visitors in key target markets like Georgia and Florida to determine their perceptions of Amelia Island and Fernandina Beach as a destination for vacation, business, etc.

Questions will be asked and research analyzed on items such as length of stay, money spent, demographic considerations and interests in specific activities, etc.

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Research will be the basis for the TDC marketing plan. It will establish an initial benchmark from which to measure success with advertising, promotion and direct sales strategies. Research will provide the necessary information to make corrections in the marketing strategy.

SUMMARY

This marketing plan is the product of many hours of individual, sub-committee and full committee work. Subsequent to adoption, it should not be easily amended. The members of the TDC believe this plan should comprise the marketing direction for the next ten years for Amelia Island/Fernandina Beach. Naturally marketing strategies will change focus from time to time and be re-directed as the market grows and expands. It is the firm conviction of the TDC, however, that the monies raised by taxing hotel and motel rooms should be used for promoting visitor and group business and not for other purposes. By adhering to this general plan the TDC can effectively promote this island to target markets and successfully compete with the other areas seeking additional visitors and their expenditures.