

RESOLUTION 2025-075

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, EXPRESSING STRONG OPPOSITION TO HOUSE BILL 1221 RELATED TO THE USE OF TOURIST DEVELOPMENT TAXES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on or about February 26, 2025, Representative Monique Miller, District 33 (a portion of Brevard County), filed House Bill (HB) 1221 related to the Tourist Development Tax; and

WHEREAS, the originally filed bill sought to impose a reauthorization of all tourist development taxes by referendum held by the local jurisdiction where such taxes were originally imposed; and

WHEREAS, on April 21, 2025, an amendment was filed which seeks to remove all authorized uses for the Tourist Development Tax other than to be used for the purposes of reducing the ad valorem tax levy within each county by the amount of the revenue received by the county from the taxes imposed in the prior fiscal year; and

WHEREAS, the filing of the amendment took place less than twenty-four (24) hours before the proposed legislation was scheduled to be considered by the House State of Affairs Committee and the House Budget Committee, thereby depriving all local governments the opportunity to attend these committee meetings and formally oppose this legislation on the record; and

WHEREAS, in Fiscal Year 2023-24, Nassau County received approximately \$11.5 million in Tourist Development Tax revenue; and

WHEREAS, the estimated Tourist Development Tax revenue expected for Fiscal Year 2024-25 is approximately \$11.5 million; and

WHEREAS, based on the proposed requirements of HB 1221, utilizing the Tourist Development Tax revenue to offset the ad valorem taxes, this would result in a millage decrease from 6.8822 to 6.1463, which equates to a property tax savings of approximately \$147.00 per year for a home with a taxable value of \$200,000; and

WHEREAS, the County has reduced the millage rate 0.5099 over the last four years and has provided initial direction to reduce the millage for a fifth consecutive year for an additional 0.1364 millage rate reduction for Fiscal Year 2025-26; and

WHEREAS, the Nassau County Board of County Commissioners (Board) has levied the Tourist Development Tax for many years, and has in place a defined Tourism Plan which relies on the use of this funding source to accomplish the Plan goals; and

WHEREAS, the proposed changes to the allowable uses of the Tourist Development Tax will adversely affect the residents, businesses and visitors of Nassau County, Florida.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Nassau County, Florida, that:

Section 1. Legal Findings of Fact. The foregoing recitals are hereby adopted as legislative findings of the Board and are ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

Section 2. Opposition to House Bill 1221. The Board hereby expresses its strong opposition to House Bill 1221 which, if passed, would require Nassau County to dissolve its Tourist Development Council and repeal its Tourism Plan. The Board hereby finds that such actions would adversely and negatively impact the residents, businesses, and visitors to Nassau County, Florida.

Section 3. Clerk to Transmit Copies. The Clerk is hereby directed to transmit certified copies of this Resolution to the Governor, the Senate President, the House Speaker, the Chair and Members of the Nassau County Legislative Delegation, along with the **bill** sponsor, Representative Monique Miller, District 33.

Section 4. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

ADOPTED THIS 28th DAY OF April, 2025 BY THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



A.M. "HUPP" HUPPMANN
Chairman

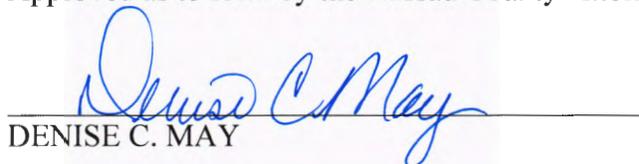
ATTEST AS TO CHAIRMAN'S SIGNATURE:



MITCHL. KEITER

Its: Ex-Officio Clerk

Approved as to form by the Nassau County Attorney:



DENISE C. MAY