

**AITDC RESOLUTION NO. 2023-020**

**A RESOLUTION OF THE AMELIA ISLAND TOURIST DEVELOPMENT COUNCIL OF NASSAU COUNTY, FLORIDA RECOMMENDING THE RATIFICATION TO THE BOARD OF COUNTY COMMISSIONERS THE ENGAGEMENT OR SPONSORSHIP OF NAO TRINIDAD; FINDING THE STRATEGIC PLAN AND USE OF TOURIST DEVELOPMENT TAX DOLLARS WILL ENHANCE VISITOR EXPERIENCES, PROMOTE TOURISM ON AMELIA ISLAND, IN NASSAU COUNTY, AND IN THE STATE OF FLORIDA, AND GROW THE TOURISM MARKET; PROVIDING CERTAIN LEGISLATIVE FINDINGS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Tourism is a critical component of the Nassau County economy generating over \$850 million in economic impact; supports 1 in 4 jobs; and contributes 36% of all sales taxes collected; and

**WHEREAS**, the Board of County Commissioners (BOCC) is authorized under Section 125.0104, Florida Statute, to perform those acts, including the expenditure of Local Option Tourist Development Act Tax monies for (1) the marketing of Amelia Island tourism; (2) to increase Tourism Development Tax, herein referred to as the "TDT", revenues; (3) to increase Local Optional Sales Tax revenues; (4) to increase gas revenues; (5) to increase job growth; all of which further the public good for the people of Nassau County, and as such is in the best interest of Nassau County; and

**WHEREAS**, the BOCC has by Ordinance No. 88-31, as amended by Ordinance No. 89-8, established the Amelia Island Tourist Development Council (AITDC), adopted a strategic tourism plan; has levied and imposed a two percent (2%) Tourist Development Tax Development Plan for the use of funds derived from such tax; and pursuant to Florida Statutes and the recommendation of the AITDC, the BOCC, in Ordinance No. 2008-16 increased the TDT to three percent (3%); and in Ordinance No. 2010-02 increased the TDT to four percent (4%); and in Ordinance No. 2018-16 increased the TDT to five percent (5%); and

**WHEREAS**, the AITDC is an advisory board to the BOCC as provided for in Section 125.0104, Florida Statutes; and

**WHEREAS**, the funds received by the County from the TDT are restricted tax funds and the expenditure of those funds shall comply with Ordinance No. 88-31, as amended, and Ordinance No. 89-8, as amended, and Florida Statutes and the Florida Administrative Code, and AITDC Policies as approved by the BOCC; and

**WHEREAS**, pursuant to Section 125.0104, Florida Statutes, the BOCC may engage or sponsor county tourism promotion agencies and has determined that, based on the recommendation of the AITDC, the BOCC shall contract with the Amelia Island Convention and Visitors Bureau (AICVB); and

**WHEREAS**, the AICVB performs tasks recommended by the AITDC and approved by the BOCC in its capacity of administration and research; and

**WHEREAS**, due to time constraints of the Nao Trinidad Event, the Managing Director determined that the Event met an extraordinary need of the AITDC and sponsored the Event prior to the AITDC or BOCC approval in the amount of \$2,300.00; and

**WHEREAS**, the AITDC, based upon the recommendation of the AICVB, finds that the engagement or sponsorship of the NAO Trinidad, as further depicted in Exhibit "A" attached hereto, is tourism-related and assists in the promotion thereof; and

**WHEREAS**, the utilization of TDT dollars to fund new and enhanced products and events is an integral aspect of successful tourism development in Nassau County, Florida.

**NOW, THEREFORE, BE IT RESOLVED** by the AITDC, as follows:

**SECTION 1. FINDINGS.** The above findings are true and correct and are hereby incorporated herein by reference.

**SECTION 2. USE OF TOURIST DEVELOPMENT TAX DOLLARS.**

- a) Due to time constraints of the Nao Trinidad Event, the Managing Director determined that the Event met an extraordinary need of the AITDC and sponsored the Event prior to the AITDC or BOCC approval in the amount of \$2,300.00.
- b) The AITDC finds that the use of TDT dollars for the engagement or sponsorship of the NAO Trinidad, as further depicted in Exhibit "A" attached hereto, is consistent with Section 125.0104, Florida Statutes and with local Ordinances 88-31, as amended, and Ordinance 89-8, as amended.
- c) The AITDC recommends to the BOCC the ratification of the use of TDC dollars for the engagement or sponsorship of the NAO Trinidad as further depicted in Exhibit "A" attached hereto, as means to promote tourism in Nassau County, Florida.
- d) The ratified amount of TDT dollars to fund or sponsor the event is as follows:

- 1. NAO Trinidad - \$2,300

Such amounts pursuant to Ordinance 88-31, as amended, shall be funded from the AITDC budget.

**SECTION 3. SCOPE.** The AITDC recommends that the BOCC ratify the engagement or sponsorship of the event referenced herein and further depicted in Exhibit "A".

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its passage.

**DULLY ADOPTED** this 1st day of March, 2023.

**AMELIA ISLAND TOURIST DEVELOPMENT  
COUNCIL OF NASSAU COUNTY, FLORIDA**

  
\_\_\_\_\_  
JOHN F. MARTIN, MBA

Its: Chairman

Date: 3-1-23

Approved as to form by the  
Nassau County Attorney:

  
\_\_\_\_\_  
DENISE C. MAY