

Sec. 118-32. Use of revenues; tourist development plan.

- (a) *Tourist development plan.* The tax revenues received pursuant to this article shall be used to fund the Pinellas County tourist development plan hereby adopted as follows; however, the board may, by a majority-plus-one vote, authorize other allocations in accordance with statutory uses in instances when the Board of County Commissioners or the Governor of the State of Florida has declared a state of emergency:

(1) Categories of allowable uses of tax revenues:

- a. *Category A (promotions, advertising/marketing):* Promoting and advertising tourism in the state, nationally and internationally, and funding for the following: (i) marketing special events and programs; (ii) providing promotional or operating support for exhibits or programs provided by museums owned and operated by not-for-profit organizations and open to the public; (iii) providing promotional support for zoological parks that are owned and operated by not-for-profit organizations and open to the public; and (iv) event and program sponsorships; however, funding of not more than \$3,000,000.00 annually for subsection (i), herein. Grant guidelines will be established by county staff in consultation with the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for subsection (i), (ii), and (iii) funding herein.
- b. *Category B (CVB, promotions, advertising/marketing):* Funding the St. Petersburg/Clearwater Convention and Visitors Bureau; funding budget reserves as authorized by law; and funding convention bureaus, tourist bureaus, tourist information centers and news bureaus by contract with the chambers of commerce or similar associations in Pinellas County.
- c. *Category C (beach improvement/nourishment):* Funding beach improvement, maintenance, renourishment, restoration and erosion control.
- d. *Category D (capital funding/debt service other):* Funding annually as matching funds (applicants must have at least \$1.00 for every \$1.00 of Category D tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, or provide debt service on one or more: publicly owned and operated convention centers, coliseums, or auditoriums; aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public; sports stadium or arenas not eligible for Category E funding below; [publicly owned and operated beach park facilities that are directly associated with or demonstrated to be tourist attractions](#); and publicly owned and operated public facilities as defined in F.S. § 125.0104(5)(a)6 that are directly associated with or demonstrated to be tourist attractions (hereinafter referred to as "eligible facilities"). [The matching fund requirement does not apply to capital projects or public facilities owned by Pinellas County.](#)

All capital projects funded must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such eligible facilities.

- e. *Category E (debt service/professional sports and convention center capital costs):* Funding for debt service payments for bonds issued to finance the construction, reconstruction, or renovation of any of the following facilities: (i) a professional sports franchise facility located within Pinellas County 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; (ii) a retained spring training facility located within Pinellas County 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; or (iii) a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners.

- (2) It is the intent of the board of county commissioners that the total tourist development tax revenue shall be allocated as follows for the fiscal year in which it is collected:
- a. Sixty percent of the total tourist development tax revenue may be used for Categories A and/or B and any monies not utilized accordingly shall become reserves to be used for future Category A and/or B uses.
 - b. Forty percent of the total tourist development tax revenue may be used for Categories C, D and E and any monies not utilized accordingly shall become reserves to be used for future Categories C, D and/or E uses.
- (b) *Review of the plan.* The tourist development council shall review the tourist development plan at least every five years and forward its recommendations for revisions, if any, to the plan to the board of county commissioners for consideration. The board of county commissioners shall review the tourist development plan recommendations and determine the most effective use of the revenues derived from the tax.
- (c) *Amendment of the plan.* The tourist development plan provided for in this section may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the board of county commissioners.

(Ord. No. 78-20, § 2, 8-29-78; Ord. No. 82-19, § 1, 7-13-82; Ord. No. 88-14, § 2, 5-10-88; Ord. No. 93-87, § 2, 10-19-93; Ord. No. 97-38, § 1, 6-10-97; Ord. No. 01-8, § 1, 1-30-01; Ord. No. 05-48, § 1, 7-26-05; Ord. No. 08-05, § 1, 1-22-08; Ord. No. 08-53, § 1, 10-7-08; Ord. No. 10-67, § 2, 11-30-10; Ord. No. 14-24, § 1, 5-6-14; Ord. No. 15-47, § 1, 11-24-15; Ord. No. 24-36, § 2, 11-19-24)