



TDT Bill Summaries

2026 Legislative Session

SB 458, Tourist Development Tax | Smith

- Reduces the mandated portion of tourist development tax revenue for promotion and advertisement from 40% to 20%.
- Allows counties to use the remaining funds on specified public facilities once the reduced 20% threshold is met.

SB 456, The Tourist Development Tax | Smith

- Adds public safety improvements to the authorized uses of tourist development tax revenues to support increased tourism.
- Extends authorized use of revenue to the creation of affordable housing, including related land acquisition, design, and engineering.
- Allows such revenue to fund workforce housing, including associated development and construction costs.

SB 454 and HB 6007, Tourist Development Taxes | Smith and Eskamani

- Allows counties greater flexibility in allocating tourist development tax revenues by removing the fixed advertising requirement.
 - Removes provision mandating at least 40% of all tourist development tax revenues be used for tourism promotion and advertising

SB 446, Large-scale County Designation Marketing Organizations | Smith

- Creates requirements for large-scale county destination marketing organizations to register, secure matching private contributions for public funding, and revert unmatched funds to local governments.
 - Defines “large-scale county destination marketing organization” as those with an annual operating budget of \$5 million or more.
 - Requires such organizations to register with the Department of State, which maintains a directory of them.
 - Imposes a one-to-one private-to-public funding match requirement and outlines acceptable sources of private contributions.
 - Excludes certain contributions from legalized entities that receive over 50% of their funding from public sources.
 - Requires reversion of all unmatched public contributions to the respective counties or municipalities by June 30 annually.

SB 976 – Tourist Development Tax Uses | Smith

- Authorize use of tourist development tax revenues to fund certain commuter rail service operations.