

June 08, 2021
ITEM 14.E.2

INDIAN RIVER COUNTY
BOARD OF COUNTY COMMISSIONERS

INTER-OFFICE MEMORANDUM

TO: Members of the Board of County Commissioners

DATE: June 02, 2021

SUBJECT: Tourist Tax

FROM: Laura Moss
Commissioner, District 5

Discussion Item:

Florida Statute 125.0104 (Tourist Development Tax) allows authorized uses including: “To finance beach park facilities . . .”. It has been argued that County Ordinance 87-11 does not permit this use. Should this argument be correct, then the County Ordinance contradicts State Statute. The County Ordinance then should be brought into conformance with State Statute.

The City of Vero Beach, which always has been a separate Taxing District for purposes of Tourist Tax, historically has contributed approximately half of the Tourist Tax dollars collected. Its beaches benefit City residents, our County residents, and many tourists. Total Beach Park Attendance for 2020 is estimated at 729,950 visits. In the interest of public safety, a new lifeguard control station should be constructed. The estimated cost for same is \$272,100.

The Board’s consideration of this matter is appreciated.

Documents:

- 1) Florida Statute 125.0104 (2020)
- 2) County Ordinance 87-11
- 3) Vero Beach Lifeguard Association 2020 Report, Pages 1-6 (Objective; Statistics; Observations)
- 4) 2018 Estimate for Vero Beach Lifeguard Control Tower (Farrow Construction Corp)
- 5) House of Refuge (Humiston) Lifeguard Tower & Command Center Rendering
- 6) Official Final Results of the March 10, 1987 Referendum creating a Tourist Development Tax
- 7) Proposed Project Expenditures for Tourist Development Tax (January, 1987)