



**INDIAN RIVER COUNTY
ATTORNEY**

Jennifer W. Shuler, County Attorney
Susan J. Prado, Deputy County Attorney
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MEMORANDUM

TO: Board of County Commissioners

THROUGH: John Titkanich, Jr., County Administrator

FROM: Jennifer W. Shuler, County Attorney

DATE: November 22, 2024

SUBJECT: Public Hearing for Ordinance Amending Indian River County Code Chapter 210, Sections 210.01 and 210.03

BACKGROUND. On November 5, 2024, a majority of Indian River County citizens voted to authorize the Board of County Commissioners to levy an additional one cent of tourist development tax to benefit beach renourishment. The attached ordinance amends Indian River Code Chapter 210 as follows:

Section 210.01(e) – Taxing District and Levy: This amendment adds new language to the code to levy an additional one (1) percent of tourist development tax in accordance with F.S. § 125.0104(3)(n) to be used for the purposes described in Section 210.03(a)(2) – i.e. tourist promotion. Florida statutes only allow this additional cent to be used to promote tourism or for debt service on bonds to finance the acquisition or construction of a professional sports facility. Indian River County desires to use the additional monies generated to increase allocations for beach renourishment. This is accomplished by revisions to Section 210.03 of the code as described below.

Section 210.03(b) – Authorized Uses of Revenue:” This amended language modifies the formula for how the various tourist development tax cents may be used in order to increase the amount allocated towards beach renourishment and tourism. When the County levied 4 cents, beach renourishment received 2.08 cents, tourism promotion received 1.67 cents and the sports stadium received 0.25 cents. The new language of this section will distribute the five cents as follows: 2.75 cents for beach renourishment, tourism promotion 2 cents, and the sports stadium monies will remain flat at 0.25.

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FUNDING.

The additional cent of tourist development tax is estimated to generate approximately \$1 million dollars of new revenue.

RECOMMENDATION. The County Attorney recommends that the Board conduct a public hearing on the proposed ordinance, take comments from interested persons, and approve the ordinance amending Indian River County Code Sections 210.01, and 210.03.

ATTACHMENT(S).

Proposed Ordinance Amending IRC Code Sections 210.01 and 210.03

Business Impact Estimate (Statement)