



Office of

Attorney's Matters 07/02/2024

**INDIAN RIVER COUNTY  
ATTORNEY**

William K. DeBraal, County Attorney  
Susan J. Prado, Deputy County Attorney

**MEMORANDUM**

TO: Indian River County Board of County Commissioners

THROUGH: John A. Titkanich, Jr., County Administrator  
William K. DeBraal, County Attorney

FROM: Shannon Gordon, Summer Legal Intern, County Attorney's Office

DATE: June 21, 2024

SUBJECT: Referendum for Amendment to Tourist Development Tax

**Description and Conditions**

On August 29, 2023, the Board of County Commissioners approved an ordinance amendment to add an additional cent to the County's Tourist Development Tax.

Prior to the ordinance amendment, the County levied four cents of Tourist Development Tax. Those four cents were split amongst three funds, and the County had planned to levy what is referred to as the "sixth cent," which would be the fifth cent of Tourist Development Tax levy for the County. However, an amendment to FS §125.0104, which addresses tourist tax spending, added a requirement that voters must approve increases in local tourist taxes at a general election. That statutory amendment became effective on July 1, 2023, prior to the County's approval of the "sixth cent" without the required referendum on August 29, 2023. Thus, on December 12, 2023, the Board of County Commissioners approved an ordinance repealing the provision in the County Code that added the additional "sixth cent" of Tourist Development Tax.

As mentioned previously, the County's ability to levy what is referred to as the "sixth cent" must be approved by referendum at a general election. After the General Election on November 5, 2024, the next general election in Florida will not occur until 2026. In order to qualify for the General Election, the final referendum must be submitted to the Indian River County Supervisor of Elections by August 14, 2024. To comply with this deadline and avoid further delay, the County Attorney's Office has drafted the attached resolution instructing the Supervisor of Elections to place this matter on the upcoming General Election ballot.

The title of the referendum can be no longer than 15 words and the body of the referendum no longer than 75 words. A notice of the referendum election must be published in a regularly circulated newspaper, on the county's website, or on the supervisor's website in the fifth and third weeks prior to the week of the General Election.

**Funding:** The cost of publication of the required public notices will be approximately \$400.00. The cost shall be funded from the County Attorney's Office budget within the General Fund (account number 00110214-034910).

Tourist Development Tax Referendum

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<b>Description</b>	<b>Account Number</b>	<b>Amount</b>
General Fund/County Attorney/Legal Ads	00110214-034910	\$400.00

**Recommendation**

The County Attorney's Office recommends that the Board approve the resolution and authorize the Chairman to execute the resolution on behalf of the Board.

**Attachments:**

Proposed Indian River County Resolution