

Tourist Development Tax

- A Tourist Development Tax applies to transient (six months or less generally) rental accommodations such as trailer camps, recreational vehicle parks, mobile home parks, hotels, motels, condominiums, or vacation homes
- Sumter County repealed this tax effective October 1, 2020
- >\$700k per year estimate
- Florida Statutes 125.0104 set the requirements including:
 - A nine-person tourist development council
 - A plan for the beneficial use of the tax revenues
 - A local referendum to consider implementing the tax

Past Capital Entities Funded

- Sumter County BOCC
 - Fairgrounds
- Sumter Fair Association
 - Fairgrounds

Past Promotion Entities Funded

- City of Bushnell
 - Fall festival committee
- Bushnell Dixie Youth
- Dade Battlefield Society
- Nature Coast Civil War Reenactment
- Sumter Native American Family Tribe
- City of Wildwood
 - Winterfest committee
- Sumter County BOCC
 - Tourism Website
 - Tourism Strategic Plan
 - Lake Panasoffkee Fishing Tournaments
- Sumter County Extension Office
- Chamber of Commerce
- Sumter Fair Association
- The Villages Charter School
- The Villages® Operating Company
- Southern Draft Horse Association, Inc.
- The Villages Homeowners Advocates
- Villages Regional Hospital Auxiliary
- Villages Softball Club
- Young Performance Artist
- BlackJack Sporting Clays, LLC

Lessons Learned

- Avoid
 - Promotion of events by non-profit and governments due to no return on the investment to the entities collecting the tax
 - Broad interpretation of promotion of events
- Consider
 - Use for tourist-related capital expenditures (maximum use of the tax (60% of total))
 - Use to offset the need of other public revenues for the capital
 - Note the Debt & Capital Presentation
 - Limiting what is an authorized promotion expenditure (40% of total):
 - County's tourism website
 - Tourism strategic plan update
 - Historic markers
 - Scenic byway kiosks

Other Partner Agency Future Goals and Projects

Scenic Sumter Heritage Byway

- Cultural Resources Assessment Report
- Installation of additional kiosks throughout the County (Sumterville)
 - Estimated completion costs: 10K; Kiosk funding is received through community donations
- long term funding to maintain the established “heritage collection”
- Volunteer time for FSHP photographer (possible in-kind donation)
- See the Final 2023 SSHB Work Plan (*attached*)



Sumter County Preservation Society

- County cemetery survey (September 2021-ongoing)
 - Locate and properly document every cemetery in Sumter County
- Addition of historical markers at significant sites
- Local history observation days
 - Festivals and events for specialty heritage days

