

TOURIST DEVELOPMENT TAX (TDT) ALLOCATION HISTORY FOR BEACH RESTORATION

- Flagler County currently levies the maximum amount of TDT which is 5%
- Each percent (%) represents a “penny” or can be known as 5 pennies
- Each “penny” represents 20% of the total revenue

The current distribution of the TDT is:

60% (3 pennies) - Promotion & Advertising

20% (1 penny) – Beach Renourishment

20% (1 penny) – Capital Projects

This distribution was last readjusted in 2019 and is supported in the current strategic plan.



Florida Statutes 125.0104 (5)(a)(5.) authorizes the use TDT revenue:

To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities.



In 2017 due to Hurricane Matthews's damaging impact to the northern portion of Flagler County beaches, the Tourist Development Council (TDC) and the Board of County Commissioners expanded its resources for beach restoration and maintenance in the following ways:

- Levied the last maximum allowable penny or 1-percent of the TDT under Section 125.0104(3)(n), Florida Statutes and;
- Phased in increases, over a three-year time period, from 2017-2019 to the beach restoration category and;
- Pledged \$6,500,000 of future TDT revenue to repay a loan that was needed for the county's cost share for the northern twelve miles. This loan has since been paid in full.

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Effective Date		12-1-86	7-3-03	12-1-10	6-1-17	6-1-18	6-1-19
Category	Category A: Capital Projects	50%	30%	22.5%	0%	10%	20%
	Category B: Promotion & Advertising	35%	55%	66.25%	40%	60%	60%
	Category C: Beach Restoration & Maintenance	15%	15%	11.25%	60%	30%	20%

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40%- Beach Restoration
0%- Capital Projects