

## JOINT RESOLUTION 21-01

**A JOINT RESOLUTION OF THE CITY COUNCILS OF THE CITY OF FORT WALTON BEACH, FLORIDA, THE CITY OF MARY ESTHER, FLORIDA, THE CITY OF NICEVILLE, FLORIDA, THE CITY OF VALPARAISO, FLORIDA, THE CITY OF DESTIN, FLORIDA, THE CITY OF CRESTVIEW, FLORIDA, THE CITY OF LAUREL HILL, FLORIDA, AND THE TOWN COUNCILS OF THE TOWN OF CINCO BAYOU, FLORIDA, AND THE TOWN OF SHALIMAR, FLORIDA, REQUESTING THAT THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA DIRECT ITS STAFF TO IMPLEMENT A LOCAL REVENUE COLLECTION METHOD OF TOURIST DEVELOPMENT TAXING DOLLARS; REQUESTING THAT THE BOARD OF COUNTY COMMISSIONERS TABLE THE POTENTIAL IMPLEMENTATION OF A COUNTYWIDE TAXING DISTRICT AND THE REFERENDUM ELECTION CURRENTLY SET FOR OCTOBER 5, 2021, FOR SIXTY (60) DAYS; AND PROVIDING FOR AN EFFECTIVE DATE.**

### RECITALS:

**WHEREAS**, The City of Fort Walton Beach, Florida, the City of Mary Esther, Florida, the City of Niceville, Florida, the City of Valparaiso, Florida, the City of Destin, Florida, the City of Crestview, Florida, the City of Laurel Hill, Florida, and the Town of Cinco Bayou, Florida, and the Town of Shalimar, Florida (collectively heretofore referred to as the “Municipalities”), are all Florida municipal corporations located in Okaloosa County, Florida (the “County”); and

**WHEREAS**, the Municipalities comprise the vast majority of the hotels, motels, resorts, and other rental units that are subject to or could be subjected to a Tourist Development Tax (“TDT”) as levied pursuant to Section 125.0104, Florida Statutes (2020); and

**WHEREAS**, the Municipalities executing this Joint Resolution are unified in their concerns relating to the levying of this tax and wish to present a unified front and voice in this process moving forward; and

**WHEREAS**, the County is the taxing authority for the TDT; and

**WHEREAS**, the Municipalities support the fair and equitable use of Tourist Development Tax dollars for authorized purposes recognized by Section 125.0104(5), Florida Statutes (2020); and

**WHEREAS**, TDT dollars are currently reported and remitted to the Florida Department of Revenue (“DOR”), which then distributes the funds to the County (the “DOR Collection Method”); and

**WHEREAS**, the County has authority to require that the TDT dollars be reported and remitted directly to the County (the “Local Collection Method”); and

**WHEREAS**, according to Form DR-15TDT, produced by the DOR, the majority of Counties in Florida that levy and impose the TDT have instituted the Local Collection Method instead of the DOR Collection Method; and

**WHEREAS**, Counties utilizing the Local Collection Method gain valuable insight and knowledge relating to where the TDT dollars are collected and can make these determinations with particularity; and

**WHEREAS**, Counties utilizing the DOR Collection Method lack the ability to receive data relating to where the TDT dollars are generated with any particularity and instead simply receive from DOR a lump sum figure; and

**WHEREAS**, to distribute TDT dollars fairly and equitably, the County’s Board of County Commissioners must receive data relating where the TDT dollars are generated; and

**WHEREAS**, to receive this data, the County must implement and utilize the Local Collection Method; and

**WHEREAS**, the County has indicated to the Cities that utilization of the Local Collection Method is feasible; and

**WHEREAS**, the Municipalities have serious legal and practical questions relating to the implementation of a Countywide Tourist Development Taxing District, particularly regarding the levying of the Additional Tax and Convention Center Taxes as defined by Sections 125.0104(3)(d),(l) & (n), Florida Statutes (2020), and desire the County to table the matter for sixty (60) days so that municipal officials may work with County officials in an effort to ensure the implementation of a Countywide Tourist Development Taxing District is conducted and implemented utilizing legal, fair, and equitable manners and methods; and

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCILS OF THE CITY OF FORT WALTON BEACH, FLORIDA, THE CITY OF MARY ESTHER, FLORIDA, THE CITY OF NICEVILLE, FLORIDA, THE CITY OF VALPARAISO, FLORIDA, THE CITY OF DESTIN, FLORIDA, THE CITY OF CRESTVIEW, FLORIDA, THE CITY OF LAUREL HILL, FLORIDA, AND THE TOWN OF CINCO BAYOU, FLORIDA, AND THE TOWN OF SHALIMAR FLORIDA AS FOLLOWS:**

**Section 1.** That each of the above Recitals set forth above are adopted as the findings of the Councils and are hereby incorporated into this Resolution as if set forth in their entirety.

**Section 2.** The Municipalities respectfully request that the Okaloosa County Board of County Commissioners direct its staff to implement the Local Collection Method.

**Section 3.** The Municipalities respectfully request that the Okaloosa County Board of County Commissioners table the potential implementation of a Countywide Taxing District for the next sixty (60) days, postpone the referendum election currently set for October 5, 2021, for at least sixty (60) days, and direct its staff and attorneys to work with the Municipalities' staffs and attorneys on this matter.

**Section 4.** This Resolution shall become effective immediately upon adoption as to each Municipality by the adoption of this Resolution by that Municipality.

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF  
FORT WALTON BEACH, FLORIDA**

By: \_\_\_\_\_  
Dick Rynearson, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Kim Barnes, Clerk

\_\_\_\_\_  
Hayward Dykes, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF  
MARY ESTHER, FLORIDA**

By: \_\_\_\_\_  
Margaret McLemore, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Dana Williams, Clerk

\_\_\_\_\_  
Hayward Dykes, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF NICEVILLE, FLORIDA**

By: \_\_\_\_\_  
Daniel Henkel, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Daniel Doucet, Clerk

\_\_\_\_\_  
Dixie Dan Powell, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF VALPARAISO, FLORIDA**

By: \_\_\_\_\_  
Brent Smith, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Tammy Johnson, Clerk

\_\_\_\_\_  
Hayward Dykes, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF DESTIN, FLORIDA**

By: \_\_\_\_\_  
Gary Jarvis, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Rey Bailey, Clerk

\_\_\_\_\_  
Kyle S. Bauman, City Attorney

\_\_\_\_\_  
Kimberly Romano Kopp, City Land Use Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF  
CRESTVIEW, FLORIDA**

By: \_\_\_\_\_  
JB Whitten, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Elizabeth Roy, Clerk

\_\_\_\_\_  
Jonathan Holloway, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY COUNCIL OF THE CITY OF  
LAUREL HILL, FLORIDA**

By: \_\_\_\_\_  
Robby Adams, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Nita Miller, Clerk

\_\_\_\_\_  
Kyle S. Bauman, City Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**TOWN COUNCIL OF THE TOWN OF  
CINCO BAYOU, FLORIDA**

By: \_\_\_\_\_  
Jean Hood, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Kim Barnes, Clerk

\_\_\_\_\_  
C. Jeffrey McInnis, Town Attorney

**DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

**TOWN COUNCIL OF THE TOWN OF  
SHALIMAR, FLORIDA**

By: \_\_\_\_\_  
Mark Franks, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Thomas A. Burns, Town Administrator      Michael Chesser, City Attorney