



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.15.

9/16/2025

Subject:

Legislative Intent and Permission to Advertise a Public Hearing on an Ordinance Amending Section 102-118, Brevard County Code of Ordinances, Relating to the Administration of the Tourism Development Tax

Fiscal Impact:

None.

Dept/Office:

County Attorney's Office / Tourism Development Office

Requested Action:

It is requested that the Board of County Commissioners approve legislative intent and permission to advertise a public hearing on an ordinance amending Section 102-118, Brevard County Code of Ordinances, relating to the administration of the Tourist Development Tax.

Summary Explanation and Background:

On July 22, 2025, the Board of County Commissioners adopted Ordinance No. 25-12, amending Chapter 102, Article III of the Brevard County Code of Ordinances to transfer responsibility for collection of the Tourist Development Tax from the Tax Collector to the Clerk of Courts. The Clerk of Courts has since requested a minor clarification regarding the administrative fee that the Clerk may retain for the cost of administering the tax.

The code presently provides as follows:

From October 1, 2025, through September 30, 2026, the Clerk shall be entitled to retain two and one-quarter percent (2.25%) of collection for the costs of administration and auditing of the tourist development tax. Starting on October 1, 2026, and at all times thereafter, the Clerk shall biannually adjust the percentage of the tax to reflect the actual cost of administering the local collection program, however, such retainage shall not exceed the three-percent cap as specified in section 125.0104(10)(b) 5., Florida Statutes.

The proposed amendment would leave unchanged the first sentence establishing the fee for fiscal year 2025-26 at 2.25 percent. The remainder of the code provision would be changed to allow for annual, rather than biannual, adjustment and otherwise track the applicable statute, which states:

A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.

Clerk to the Board Instructions:

Return a copy of the Clerk's Memorandum to the County Attorney and the Tourism Development Office.



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September 17, 2025

M E M O R A N D U M

TO: Morris Richardson, County Attorney

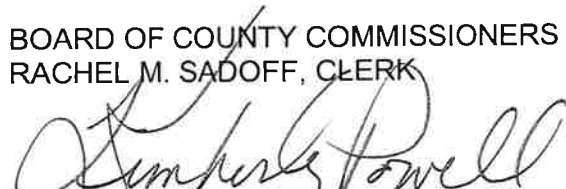
RE: Item F.15., Legislative Intent and Permission to Advertise a Public Hearing on an Ordinance Amending Section 102-118, Brevard County Code of Ordinances, Relating to the Administration of the Tourism Development Tax (TDT)

The Board of County Commissioners, in regular session on September 16, 2025, approved legislative intent and permission to advertise a public hearing on an ordinance amending Section 102-118, Brevard County Code of Ordinances, relating to the administration of the TDT.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

/tr

cc: Tourism Development