

RESOLUTION NO. 2026 - 13

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, AUTHORIZING THE USE OF TOURIST DEVELOPMENT TAX REVENUES FOR THE PURCHASE OF AN EVENT STAGE AND FIREWORKS SHOW TO SUPPORT TOURISM PROMOTION AND TOURISM-RELATED EVENTS; PROVIDING CERTAIN FINDINGS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR SEVERABILITY AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 125.0104, Florida Statutes authorizes counties to levy and expend tourist development tax (“TDT”) revenues for purposes including the promotion and advertisement of tourism and support of tourist-related events; and

**WHEREAS**, pursuant to Section 125.014(5)(a), Florida Statutes, TDT revenues may be expended for the promotion and advertisement of tourism and for activities, services, venues and events, provided that such expenditure has as one of their main purposes the attraction of tourists, as evidenced by marketing or promotion to visitors; and

**WHEREAS**, the Jefferson County (“County”) Board of County Commissioners (the “Board”) under the provisions of Section 125.0104, Florida Statutes, has adopted a Tourist Development Tax Ordinance and Tourist Development Plan governing the use of such TDT revenues, codified at Chapter 32, Article III, of the Jefferson County Code of Ordinances (“Code”); and

**WHEREAS**, consistent with Section 125.0104(5)(a), Florida Statutes, Section 32-49(c), Code, authorizes the County to expend 70% of TDT revenues for the purpose of promoting, developing, and advertising Jefferson County tourism in the state and nationally and internationally, and further provides that if the expenditure of TDT revenues is for activity, service, venue, or event, the activity, service, venue or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists; and

**WHEREAS**, the County currently hosts, or is intending to host, the following three events: the County’s America 250 Celebration, Watermelon Festival and Monticello Christmas (collectively the “Events”); and

**WHEREAS**, the Board expressly finds, determines, and declares that the Events are intended to attract out of county and out-of-state visitors, generate overnight stays, and contribute to Jefferson County’s tourism, as evidenced by, amongst other things, the County’s promotion of

the Events to tourists and past attendance at the Watermelon Festival and Monticello Christmas events; and

**WHEREAS**, the Board has considered the use of TDT revenues for the following purposes: (1) the purchase of a mobile event stage to be used to support the Events (the “Stage”), and (2) the funding of a fireworks demonstration in connection with the County’s America 250 Celebration (the “Fireworks Show”); and

**WHEREAS**, the Board finds that the Events are significant public events hosted within the County that include organized activities, entertainment, and amenities designed to draw attendance from tourists residing outside the County; and

**WHEREAS**, the Board finds that the funding of the Stage and Fireworks Show will directly support the Events by enhancing event quality, increasing attendance, and improving the County’s ability to attract visitors; and

**WHEREAS**, the Board further finds that the Events are, or will be, promoted through various platforms including but not limited to out-of-County advertising, social media, print media or other marketing efforts directed toward non-residents and visitors; and

**WHEREAS**, the Board expressly finds, determines, and declares that one of the main purposes of each of the Events is the attraction of tourists, as evidenced by the County’s active promotion of the Events to non-County residents, and with respect to the Watermelon Festival and Monticello Christmas, the demonstrated ability of these events to draw visitors from outside the County in prior years; and

**WHEREAS**, the Board hereby wishes to authorize the use of legally available TDT revenues to fund the Stage and Fireworks Show.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. FINDINGS.** The foregoing recitals above are true and correct and are incorporated herein by reference and made a part hereof.

**SECTION 2. AUTHORIZATION OF EXPENDITURE OF TOURIST DEVELOPMENT TAX REVENUES.** The Board of County Commissioners of Jefferson County (“Board”) hereby authorizes the use of tourist development tax revenues for the following purposes:

a. Purchase of a mobile event stage to be used for tourism-related events, including the County’s America 250 Celebration, Watermelon Festival and Monticello Christmas, and other events that have as one of their main purposes the attraction of tourists to Jefferson County; and

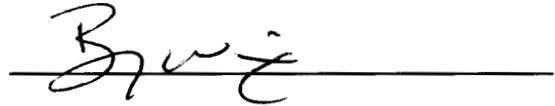
b. Funding of a fireworks show to support the County's America 250 Celebration

**SECTION 3. IMPLEMENTATION.** The County Manager is hereby directed to do all things necessary to provide for the expedient implementation of this Resolution and the expenditure of TDT funds for the purposes described in Section 2 hereof, including, but not limited to, the initiation of procurement procedures consistent with the County's Purchasing Policy and the preparation of any budget amendments (if necessary) for consideration by the Board. The County Manager is further directed to ensure that the Watermelon Festival, Monticello Christmas, and America 250 events are advertised and promoted to non-County residents.

**SECTION 4. SEVERABILITY.** If any provision of this Resolution is deemed invalid the remaining provisions shall remain in full force and effect.

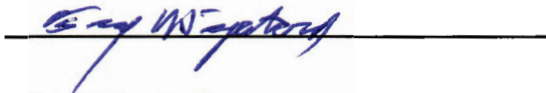
**SECTION 5. EFFECTIVE DATE.** This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED on this 2nd day of April, 2026.



Ben White  
Chairman

**ATTEST:**



Cecil "Trey" Hightower  
Clerk of Courts

**APPROVED AS TO FORM:**



Evan Rosenthal  
County Attorney