

Lisa Morgan

Subject: RE: LR 26-163 Historic County-Wide Celebration for America 250

From: Natasha Lopez Perez <nlopezperez@co.hernando.fl.us>
Sent: Thursday, March 19, 2026 1:33 PM
To: Christine Schmidt <CSchmidt@co.hernando.fl.us>
Cc: Pamela Hare <phare@co.hernando.fl.us>; Lisa Morgan <LMorgan@co.hernando.fl.us>
Subject: RE: LR 26-163 Historic County-Wide Celebration for America 250

Good morning,

I have reviewed LR 26-163, and my response is as follows:

Question: May the tourism taxes collected in accordance with Florida Statute 125.0104 be used to pay for the *Hernando County's Salute to America 250* ("America 250") celebration sponsorship scheduled on July 4, 2026, whose goal is specifically to attract tourists to Hernando County?

Short Answer: Yes.

Analysis: All tax revenues by a county imposing the tourist development tax shall be used for the purposes described in Sections 125.0104(5)(a)-(d), (3)(l), and (3)(n) of Florida Statute 125.0104. Any use for other purposes not authorized by statute are expressly prohibited.

Applying the facts to the law, America 250 may qualify under the following provision:

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an 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.

Fla. Stat. 125.0104(5)(a)3.

Although there is limited case law related to Section 125.0104(5)(a)3, there are a few Attorney General opinions that provide guidance on the matter. Specifically, Attorney General Opinion 1992-16 (March 6, 1992) addressed a similar situation. There, Citrus County sought to use tax revenues to advertise and promote a "Concert in the Park" as a free, public event to promote tourism in Citrus County. The opinion concluded that "[t]he county is authorized to expend tourist development tax revenues to promote and advertise the 'Concert in the Park,' if the governing body of the county makes the appropriate legislative determination that such activity is primarily related to promoting tourism within the county." *Fla. Att'y Gen. Op. 92-16 (1992).*

Here, the Hernando County Board made the determination that activities primarily related to promoting tourism within the county, as evidence by Chapter 27, Article III, Section 27-32.1(b)(1)D of the Hernando County Code, which authorizes some of the funding to be used on "special events, including advertising and promotion of special projects or events."

I hope this answers your question.

This email closes LR 26-163. Should you have any other questions, please submit another LR.



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