



Room Night Generating Events

Funding Program Guidelines

The Ocala/Marion County Visitors and Convention Bureau (OMCVCB) recognizes events are a major contributor to the overall tourism economy. In order to develop event related tourism, the OMCVCB has put in place these Funding Program Guidelines for events seeking funding. This funding program is conducted in accordance with applicable federal, state and local policies. The Florida State Legislature enacted the Local Option Tourist Development Act (Section 125.0104, Florida Statutes) in response to the growing need of Florida counties to provide additional revenue sources for tourist development in an effort to stimulate the local economy. The Marion County Tourist Development Council (TDC) was created pursuant to Marion County Resolution 04-R-44, as a result of the 2004 passage of the 2% Tourist Development Tax (TDT) and subsequent passage of an additional 2% TDT in 2015, and operates in accordance with Florida State Statute 125.0104. The Tourist Development Tax Revenues are designated to promote Ocala/Marion County as a preferred visitor destination.

ROOM NIGHT GENERATING EVENT FUNDING CRITERIA - STATEMENT OF PAYMENT POLICIES

Funding will be provided as a reimbursement in direct correlation for room nights generated and approved eligible expenses. For each verified room night, a rebate will be eligible to the Event planner. The rebate schedule for the year will be as follows:

Quarter 1 (Q1): January – March - \$5 rebate per verified room night

Quarter 2 (Q2): April – June - \$10 rebate per verified room night

Quarter 3 (Q3): July – September - \$15 rebate per verified room night

Quarter 4 (Q4): October – December - \$10 rebate per verified room night

* The applicable rebate rate is determined based on the event dates, not the submission date of the funding application.

** If the event dates span two or more quarters, the rebate rate will be determined individually, using specific STR data to assess the timeframe and allocate the event to the appropriate quarter.

*** Requests for a higher amount will be evaluated on a case-by-case basis. For consideration, the applicant must have a contracted housing bureau ensuring a verifiable tracking method for ALL room nights associated with the event. This provision is not available for any events taking place in Q1 (Jan.-Mar.).

Any Event that estimates producing less than 250 verified room nights will not be eligible to apply. Additionally, reimbursement amounts will be capped at the figure requested on the application and approved by the Marion County Board of County Commissioners. No amounts will be increased retroactively. The maximum funding for any Event by this Program is not intended to exceed \$10,000 during Q1 and \$25,000 during Q2, Q3 and Q4.

APPLICATION DEADLINE AND GUIDELINES

Applicants seeking funding under this program will not be eligible to apply for funding through any other programs offered by the OMCVCB for the same room-generating event. Applications must be submitted to the OMCVCB no later than 120 days prior to the start date of the event. Completed applications will be date stamped and reviewed by the OMCVCB in the order received. If the event qualifies for room night generating funding, the funding request will be presented to the Tourist Development Council (TDC) for review. If recommended by the TDC, the funding request will be presented to the Marion County Board of County Commissioners (MCBCC) for final approval.

The application will be made available as an online fillable version or hard copy upon meeting with the OMCVCB staff. Applicants will be evaluated for funding eligibility based on a number of qualifying criteria such as anticipated number of room nights, estimated economic impact and marketing plan.

- A. Incomplete applications will not be considered. Not applicable or N/A must be marked if needed.
- B. Applicants must meet with a representative of the Ocala/Marion County Visitors and Convention Bureau (via phone or in person) prior to applying.
- C. A complete marketing plan must be included in the application which integrates the promotion of the event to out of county attendees to be considered.
- D. Only publicly accessible events are eligible for funding through this program. Events that require registration, membership or ticket purchases may still qualify. Only verified room nights for lodging and accommodations within Marion County are eligible for reimbursement. All lodging accommodations listed by an Applicant may be contacted to confirm the number of room nights generated for the Event.
- E. Only rooms subject to Tourist Development Tax shall be credited to reimbursable room nights i.e. rooms exempt from payment of tax or provided on a complementary basis shall be excluded from the final verified room night calculation.
- F. All overnight accommodations used in association with the funded event must be appropriately registered with the Marion County Tax Collector's Office to collect applicable Tourist Development Taxes (TDT). Room nights will not qualify toward funding if the property is not compliant with TDT registration requirements or if the accommodations are not subject to TDT collection. Please refer to the following webpage (<https://www.mariontax.com/td-home>) and Appendix A for additional information about TDT and how to ensure compliance.
- G. Expenditures will be eligible for reimbursement only if the expenses were incurred between the time the funding application was submitted and the end of the event. Proof of payment must be provided and may be submitted in the form of a vendor receipt, front and back copy of cleared check, cash receipt, or credit card statement. Written confirmation from a vendor that an expenditure has been paid in full will also be accepted.
- H. The OMCVCB may request a 'testimonial' for use on its website (ocalamarion.com) as a condition of reimbursement.
- I. If approved for funding, a camera-ready logo will be provided upon execution of the funding contract. Proofs of all marketing/promotional materials with the logo block must be submitted to marketing@marionfl.org prior to production.
- J. Applicant is to have a designated contact(s) (Designee) for the duration of the funding process. The Designee will be responsible for submitting all application documents as well as follow up documentation needed prior to and following the Event.

- K. Any funds granted will be subject to audit by the Marion County Clerk of the Court – Internal Auditor or other representative the County may designate. Any expenditure deemed ineligible as a result of an audit shall be repaid by Applicant to the OMCVCB within 30 days of written demand.
- L. Applicant must provide proof of insurance to County obtained with a company or companies authorized to do business in the State of Florida with an A.M. Best Company rating of at least A- (A minus). A \$1,000,000 Commercial General Liability Insurance Policy is required for the Event along with “Marion County, a political subdivision of the State of Florida, its officials, employees, and volunteers” being named as an Additional Insured on the policy. The term of coverage must include not only all days of the Event, but set up days and take down days as well.
- M. Should an Applicant be approved for funding, Applicant will be required to execute its Event in full compliance with all applicable Federal, State and local laws and regulations. A successful Applicant will be required to expressly certify to this compliance in a written funding contract and to be responsible for such compliance by any subcontractor.
- N. Marion County cannot provide Applicant legal advice and it is strongly recommended that any Applicant consult its attorney before requesting funding.
- O. If approved for funding by the MCBCC, applicants will be required to sign a written funding contract outlining specific deliverables and additional terms of funding.

Applicants will be notified of the TDC meeting at which their application is scheduled for review and are required to attend either in person or virtually. However, applicants are not required to attend the MCBCC meeting where their application is scheduled for final review.

REIMBURSEMENT/ACCOUNTABILITY

Within 90 days after the completion of the Event, Applicant must submit:

1. Eligible reimbursable expenses (with proof of payment and copy of event collateral displaying approved OMCVCB logo block).
2. Invoice for TDC/BCC approved funds (addressed to Ocala Marion/County Visitors and Convention Bureau) and all supporting reimbursement documentation.
3. All hotel room nights generated by the event. This includes all staff, competitors, volunteers, spectators, officials, etc. that stayed in paid accommodations. **Rooms nights must be verified directly by a lodging/accommodation site. If a complete and accurate reimbursement request is not submitted within 90 days following the completion of the event, the approved funds will be forfeited.**

ELIGIBLE USE OF FUNDS

The following is a list of how Tourist Development Funds are to be used to promote tourism for Marion County.

1. Promotional/Marketing Expense - These expenses must include the OMCVCB logo or utilize the OMCVCB name.
 - a. Promotional expenses in conjunction with the room night generating Event to increase participation and bring out-of-county visitors that will stay in overnight accommodations and generate Tourist Development Tax within Ocala/Marion County as a result of the room night generating Event.
 - b. Advertising and publicity outside of the Marion County area to increase participation, attendance and awareness of the room night generating Event and generate hotel room nights:
 - Print
 - Radio
 - Online/Social Media Advertising
 - Television Advertisements
 - Outdoor Signage/Banners
 - Poster/Flyers/Brochures
 - Media Events
 - Direct Mail
 - Event Banners
 - Printing Collateral
 - Live-Streaming production expense of the Event
 - c. Artwork- Graphic Design – The OMCVCB logo block and name inclusive on all digital and printed material associated with the room night generating Event and listed as a sponsor of the room night generating Event including t-shirts, room night generating Event merchandise, and or give away items.
2. Operational Expense

Operational expenses are attributed purely to the development/production of the room night generating event that specifically targets and promotes out-of-county visitors to come to Marion County.

 - A. Sanction fee/ Rights holder fees
 - B. Rental fees for publicly-owned event venues/facilities.
 - C. Event specific rental items.
 - D. Room night generating Event related judges, officials, or umpires.
 - E. Additional necessary operational expenses, as approved per Florida State Statute 125.0104, and indicated in the final motion to approve funding.

INELIGIBLE USES OF FUNDS

FUNDS MAY NOT BE USED FOR:

1. Prize money, scholarships, awards, plaques, trophies, certificates;
2. Privately-owned event venues/facilities.
3. Marketing/Promotional materials that do not include the Ocala/Marion County Visitors and Convention Bureau logo block;
4. Any and all travel expenses. (includes, but is not limited to, car rental fees, airline tickets, hotels, food, luggage fees, etc.);
5. Private entertainment, food, beverages, or any type of concession;
6. Annual operating expenditures;
7. Legal, engineering, accounting, auditing, planning, feasibility studies or other consulting services;
8. Employee salaries;
9. Real property or capital improvements to facilities;
10. Tangible personal property including but not limited to items reusable outside of the Event operations such as clipboards, radios, office furnishings, or equipment;
11. Interest or reduction of deficits and loans;
12. Expenses incurred or committed outside the event period – which begins on the date the funding application is submitted and ends on the final day of the event.
13. Advertising and promotional materials distributed after the Event.
14. Receptions or social functions other than those specifically designed for pre-event media promotional purposes;
15. Sales tax;
16. Website design not specific to the room night generating Event;
17. Ongoing or annual facility maintenance;
18. Items required or services offered by the rented facility that are not expended or consumed by the Event.
19. The provision of regular or additional law enforcement protection at the Event.

RFP DISTRIBUTION AND ROOM NIGHT TRACKING

Room nights can be verified using the room night certification form, a room night pick-up report, a housing bureau pick-up report, or email correspondence from lodging providers. If the applicant intends to use an alternate form of verification, the OMCVCB must be notified in advance for approval of the proposed tracking method. A minimum of 250 room nights will need to be verified in order to be eligible to receive any funding.

For all Events that are funded by the OMCVCB, the following procedure must take place to secure hotel accommodations:

1. Applicant must include the OMCVCB logo block and link www.ocalamarion.com on the Event website.
2. If no host or overflow hotel has been identified, a hotel Request for Proposal (RFP) must be sent out via the OMCVCB office in order to secure hotel rooms for the Event.
3. If a host or overflow hotel has been identified, it must be disclosed in this application.
4. When the applicant has selected the participating hotel(s) from the RFP responses, Applicant must notify the OMCVCB. It is the responsibility of Applicant to establish a system with the hotel to track and document all Event related room nights.
5. The applicant may list any number of 'participating hotels' on the event website and may include any amount of information about these hotels, such as pictures, amenities, and other details, as long as the listed hotels are located in Marion County.
6. When using the Room Night Certification Form this form needs to be filled out and signed by an authorized representative of the lodging partner. An alternative verification method will be considered but the Certification Form is preferred. The Room Night Certification form will be provided to the applicant upon request.

Copies of the following items should be attached to your application:

- List of Applicant's current Officers and/or Board members (if available).
- Applicant's W-9 tax form for post-event reimbursement.
- Overall marketing plan for the room night generating Event.

APPENDIX A



GEORGE ALBRIGHT, MARION COUNTY TAX COLLECTOR
TOURIST DEVELOPMENT
PO BOX 63
OCALA, FLORIDA 34478-0063

352-368-8209
352-368-8112

The Tourist Development Tax is a 4% charge on the revenue collected on the rental of any living quarters or accommodation in a hotel, apartment, motel, vessel, condominium, mobile home, time-share, cottage, or a single or multi-family dwelling that is rented for a period of six months or less.

Marion County does not have a contact with any of the rental platforms (Airbnb, VRBO, Home away, etc.), therefore it is the property owner's responsibility to pay the 4% Tourist Tax for Marion County.

Pursuant to Florida Statute 212.15(1) taxes are due the first day of the succeeding month and will be delinquent on the 21st of such month.

As the property owner it is your responsibility to pay your tourist tax each reporting period in a timely manner. If you have zero rentals you are responsible for filing a zero return each period you have no rentals.

A 10% penalty or a minimum late fee of \$50 and daily interest rate will be charged per reporting period for noncompliance.

Payments may be made online at <https://www.mariontax.com/TouristLogin.asp> or via mail.

Example of how to calculate the Tourist Development tax:		
1. Gross Rental Receipts	\$	Enter the total amount of rental for the reporting period.
2. Minus(-) Exempt Rental Receipts	\$	Enter any rental exempt from the Tourist Development Tax.
3. (=) Taxable Rental Receipts	\$	Enter amount of taxable rentals (Line 1 minus (-) Line 2).
4. Total Tax Collected 4%	\$	Enter the total of Tourist Tax collected with is 4% of Line 3.
5. Adjustments (if applicable)	\$	Enter any Over/Under Payments from previous reporting periods.
6. Total Tax Due	\$	Enter the total of Line 4, plus/minus (+/-) Line 5.
7. Minus(-) Collection Allowance	\$	Enter 2.5% of first \$1,200 of Line 6 if this return is filed within 20 days from the last of the reporting month, \$30 maximum.
8. Plus(+) Penalty	\$	If delinquent, enter 10% of the amount of Line 6 or \$50, whichever is greater.
9. Plus(+) Interest	\$	The interest rate is variable. You will need to contact our office at (352) 368-8209 for instructions.
10. (=) Total Amount Due	\$	Enter total due with return, add (+) Line 6, minus (-) Line 7, plus (+) Line 8, plus (+) Line 9.

Any question, please email tmccann@mariontax.com or call 352-368-8209.

Sincerely,
Tammy McCann
Deputy Tax Collector