



2026 TOURIST DEVELOPMENT TAX INCREASE REFERENDUM

The Washington County Tourist Development Council requested a referendum be placed on the November 3, 2026 general election ballot to increase the Tourist Development Tax (TDT) from the current **3%** to **5%**, which is the maximum allowed by Florida Statute 125.0104.

Tax Facts

- The TDT is a special tax charged on short-term rentals of less than 6 months. This includes hotels/motels, vacation rental properties, and campgrounds. This is **not** a residential tax.
- The original 3% TDT was instituted in two steps.
- 2000 - initial 2% after referendum passed, then 1% in 2004 after the statutory 3-year wait period.
- Estimated yearly increase to budget, if current referendum passes - \$76,241.91 (based on collections in FY 2024-25)

Sample Ballot Language

Shall WASHINGTON County be authorized to levy and collect an additional two percent (Tourist Development Tax under Fla. St. Section 125.0104(3)(l)(n) from all Tourists (as defined in F.S. 125.0104) in order to provide additional revenue to promote tourism in WASHINGTON County?

___FOR the additional two percent TOURIST DEVELOPMENT TAX

___ AGAINST the additional two percent TOURIST DEVELOPMENT TAX

