

## **Event Bid Fee / Rights Fee Policy**

Purpose: The purpose of this policy is to establish clear guidelines for evaluating and determining whether the Ocala/Marion County Visitors and Convention Bureau (OMCVCB) will consider a bid fee or rights fee to secure an event for the destination. The goal is to ensure that such decisions are made strategically, considering the potential economic impact, alignment with destination goals, and overall benefits to the community. Applicants seeking funding under this program must have an event scheduled to take place **April through December**. Events occurring outside of this timeframe may be eligible for funding through one of the other programs offered by the OMCVCB and should apply accordingly. All previous funding, acquired through various means in Marion County or beyond, will be evaluated alongside the bid fee request. This comprehensive review will optimize the funding method to ensure the greatest possible future impact. 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.

Approval Process: Requests for bid fees or rights fees must be reviewed by the OMCVCB sales team and would require recommendation by the Tourist Development Council to the Marion County Board of County Commissioners for approval in accordance with applicable federal, state, and local policies, as specified under Florida State Statute 125.0104...

Assessment Criteria: The OMCVCB will consider a bid or rights fee only if the event meets a **majority** of the following criteria:

- 1. Economic Impact: The event is expected to generate significant tourism revenue for the local economy mainly through hotel stays but also dining, shopping, entertainment, etc. Bid fees will be considered when the projected economic impact combined with the media value produce a return on investment (ROI) favorable for Marion County.
- 2. Strategic/Brand Alignment: Some events align strongly with the destination's tourism goals, whether by attracting a key demographic, building on a destination's strengths (e.g., sports, culture), or supporting a broader marketing campaign. In such cases, paying a fee can enhance the brand, reputation, and visibility of the destination to key target audiences.
- 3. Seasonality: The event helps address seasonal demand by attracting visitors during off-peak periods or fills gaps in the destination's calendar. Events scheduled during off-peak tourism seasons or need periods may qualify for bid fee support if they help fill occupancy gaps and stimulate local business during slow periods.
- 4. Marketing and Media Value: In cases where an event provides significant media exposure—such as being broadcast nationally or internationally and/or livestreamed online—the value of the marketing exposure may justify the fee, particularly if it is difficult to quantify through direct economic impact alone.
- 5. Legacy Impact: The event is likely to create long-term benefits for the community, including increased interest in repeat visitation, development of local sports or cultural programs, or infrastructure



improvements. The OMCVCB may be more inclined to pay a bid fee for events that have the potential to return on an annual basis, creating a sustainable economic benefit for multiple years.

Application Guidelines – No formal written application is required.

• A Bid Packet detailing the event must be submitted for consideration.

OR

- If a Bid Packet does not exist, events interested in pursuing a Bid Fee from the OMCVCB must submit a letter of intent.
- The Letter of Intent should:
  - o Briefly describe the project/event and how it meets the criteria described above.
  - o Describe your organization and the purpose for which funding is being sought.
  - Demonstrate the applicant's ability to carry out the programming/project during the funding period may include: event production experience, volunteers involved, in-kind support and sponsor/community support
  - o Include the requested bid fee amount.

## 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 21<sup>st</sup> 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 changed per reporting period for noncompliance.

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

		Example of ho	w 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