

BCC Mtg. Date: November 18, 2025

Effective Date: November 25, 2025

ORDINANCE NO. 2025-28

**AN ORDINANCE PERTAINING TO TAXATION IN
ORANGE COUNTY, FLORIDA; AMENDING SECTION 25-
140 OF THE ORANGE COUNTY CODE (“TOURIST
DEVELOPMENT PLAN”) TO UPDATE PRIORITIES
UNDER THE TOURIST DEVELOPMENT PLAN;
ENACTING A NEW SECTION 25-148, TOURIST
DEVELOPMENT TAX FILM INCENTIVE PROGRAM; AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, film and television production have the capacity to showcase the unique character, attractions, and amenities of a community, thereby serving as a marketing tool that reaches both national and international audiences; and

WHEREAS, such productions have the capacity to stimulate tourism by inspiring visitors to travel to the locations highlighted on screen, generating increased visitation and spending in the local economy; and

WHEREAS, the Board of County Commissioners finds that the use of Tourist Development Tax revenues to support a film incentive program in Orange County directly promotes and advertises tourism by leveraging the wide-reaching exposure provided by motion pictures and television productions.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
ORANGE COUNTY:**

Section 1. Chapter 25, Article IV of the Orange County Code, is hereby amended, with such amendments being indicated below with the new text being underlined and the deleted text being struck through.

Section 2. Amendments to Section 25-140, Chapter 25, Article IV. Section 25-140, Tourist Development Plan, Chapter 25, Article IV of the Orange County Code, is hereby amended to read as follows:

Sec. 25-140. Tourist development plan.

* * *

(12) *Twelfth Priority.* The twelfth priority of the plan is to provide funding for a film incentive program in the amount of five

million dollars (\$5,000,000) per year for each of the fiscal years 2026 through and including 2030, with each incentive awarded being subject to a funding agreement to be approved by the board.

(13) Amendments to plan. The above and foregoing tourist development plan may not be amended except by ordinance enacted by an affirmative vote of a majority plus one (1) additional member of the board.

Section 3. *Creation of Section 25-148, Film Incentive Program.* Section 25-148, codified in Chapter 25, Article IV of the Orange County Code of Ordinances and entitled “Tourist Development Tax Film Incentive Program,” is hereby enacted to read as follows:

Section 25-148. – Tourist Development Tax Film Incentive Program. The Board hereby creates a tourist development tax film incentive program pursuant to which the County may evaluate requests for reimbursing eligible projects utilizing tourist development tax revenue received pursuant to this Article. The purpose of the film incentive program will be to promote and advertise tourism in Orange County, Florida. The film incentive program will be implemented in accordance with policies and procedures to be adopted by the Board, which policies and procedures will be consistent with Section 125.0104, Florida Statutes. The Board hereby finds that the promotion of tourism via a film incentive program complies with Section 125.0104, Florida Statutes.

Section 4. *Codification.* The amendments to the Orange County Code set forth in Sections 2 and 3 shall be codified. No other sections or parts of sections of this ordinance shall be codified.

Section 5. *Effective date.* This ordinance shall become effective pursuant to general law.

ADOPTED THIS 18th DAY OF November 2025.



ORANGE COUNTY, FLORIDA

By: Board of Orange County Commissioners

BY: *Jerry L. Demings*
Jerry L. Demings
Orange County Mayor

ATTEST: Phil Diamond, CPA County Comptroller
As Clerk of the Board of County Commissioners

By: *Jennifer Ann-Kinney*
Deputy Clerk