

Travel & Entertainment Policy

I. Definitions

- A. *Business*- relating to the promotion of tourism to the City
- B. *City*- is Duval County, which includes Jacksonville, the Beaches, and Baldwin
- C. *Destination Marketing Organization ("DMO")*- the entity or business that has a valid contract(s) for tourism related services with the City
- D. *Duval County Tourist Development Council ("TDC")*- the governing body that oversees the collection and distribution of the local option tourist development tax authorized to counties by Florida Statutes, including the contracts with the Destination Marketing Organization
- E. *Necessary*- minimum purchase or service required to achieve a particular business objective.
- F. *Tourism Promoter*- journalists, travel agents, airlines, travel consultants, meeting planners, travel writers/bloggers, tour brokers, influencers, dignitaries and VIPs from foreign countries or any other persons connected with the tourist industry that can bring, direct or encourage travel or publicity to the City and in accordance with Section 125.0104, Florida Statutes.

II. Policy Statement

PURPOSE:

The purpose of this policy is to set policy and define responsibility for travel and entertainment expenses that the TDC will reimburse to the DMO.

SCOPE:

This policy applies to all employees, managers, and executive officers of the DMO.

POLICY:

It is the intent of this policy to reimburse the DMO for certain necessary expenses incurred by the DMO in pursuit of destination marketing business.

All expenses must be ordinary, reasonable, necessary and have a valid business purpose.

This policy covers items normally encountered as entertainment or travel expenses. The TDC expects the DMO to use good judgment. The TDC recognizes there will be times when you must exceed "normal" expenses. Such occasions shall be the exception and not the rule and shall receive prior authorization from the TDC Chairperson with adequate explanation for the deviation. The DMO employee should always keep track of his or her exact expenditures.

The IRS tax code includes certain guidelines on legitimate travel expenses that are allowable for tax reporting purposes. These guidelines serve as basic policy guidelines for the TDC's reimbursement of travel and entertainment expenses. Complete explanations and documentation must be present on expense reports.

Receipts should be obtained whenever possible, unless stated otherwise (see per diem allowance).

III. Entertainment Related Expenses

- A. Entertainment expenses are only reimbursable when entertaining journalists, travel agents, airlines, travel consultants, meeting planners, travel writers/bloggers, tour brokers, influencers, dignitaries and VIPs from foreign countries or any other persons connected with the tourist industry that can bring, direct or encourage travel or publicity to the City (collectively or singularly referred to as “Tourism Promoters”). See Section 125.0104(9)(a), Florida Statutes. All entertainment expenses shall be substantiated by receipts with complete and detailed justification for all expenditures. Entertainment expenses shall not exceed the maximum amounts set forth below, unless pre-approval to exceed such amount is authorized by the TDC Chairperson.
- B. Entertaining expenses include the cost of meals, which shall include food, beverages, and gratuity associated or in conjunction with meetings, dinners, lunches, breakfasts, brunches, promotions, cocktail parties and similar events, whether catered or provided by the DMO or other tourism organizations or agencies, at a facility or private location and non-meal related activities, such as concerts, theatrical performances, sporting events, attractions such as a zoo or museum, or other similar event or attraction.
- C. All entertainment expenses (such as meals and cost of admission) for DMO employees to attend a function with Tourism Promoters in an official capacity are authorized to be included in the total cost of the function for reimbursement. The maximum amounts set forth herein apply equally to DMO employees. The TDC will only reimburse entertainment expenses for 2 DMO employees, per event, for entertaining up to 5 Tourism Promoters. In the event more than 5 Tourism Promoters are in attendance, TDC will reimburse the entertainment expenses for 1 additional DMO employee for each additional 3 Tourism Promoters. (For example: 2 DMO employees for 1-5 Tourism Promoters; 3 DMO employees for 6-8 Tourism Promoters; and 4 DMO employees for 9-11 Tourism Promoters, etc.) Additionally, the entertainment expense for no more than one hotelier can be included in the total cost of an entertainment expense for a meal.
- D. Reimbursable entertainment expenses include the following:
 1. **Entertaining in the City:**

Unless prior authorization is given by the TDC Chairperson, the maximum amounts for entertaining Tourism Promoters in the City are as follows:

 - i. Meals: Up to **\$225.00** per person, per day; however, no single meal shall cost more than **\$150.00** per person, per day.
 - ii. Non-Meal Activities: Up to **\$200.00** per day, per person will be reimbursed for non-meal activities, such as the cost of admission to the following activities *within* the City:
 - Concerts;

- theatrical performances;
 - sporting events (an exception is made for golf events at The Players Championship in Ponte Vedra);
 - attractions such as the zoo or a museum;
 - any other event or attraction.
- iii. Gift cards for influencers on assignment in the City: Gift cards in an amount not to exceed \$100.00 per day are allowed to be given to social media influencers for purchase of meals or beverages in the City.

2. Entertaining out-of-town:

Unless prior authorization is given by the TDC Chairperson, the maximum amount for entertaining Tourism Promoters on trips for conventions, trade shows and other tourism industry and association meetings or events are as follows:

- i. Up to **\$250.00** per person, per day for meals and all other non-meal activity expenses, such as admission to attractions or events.

3. Travel and Accommodations for Tourism Promoters

- i. Expenses for vans, limousines, buses, or automobiles to transport Tourism Promoters are authorized for reimbursement at actual cost.
- ii. Expenses to accommodate Tourism Promoters on assignment in the City are authorized for reimbursement at actual cost. DMO will utilize its best efforts to secure complimentary accommodations or reduced rates from hotels. The location of the accommodations to be provided are at the discretion of the DMO and based on the best available option for that particular Tourism Promoter.

4. Gifts:

Tokens of appreciation, mementos, and acknowledgment of certain occasions (i.e. birthdays) given to Tourism Promoters are authorized for reimbursement of actual cost. However, there is a limit of \$50 per person, per occasion.

E. DMO soliciting sponsors:

The DMO is authorized, and encouraged, to solicit sponsors, donors, or discounts for gifts, meals, accommodations or other expenses related to entertaining Tourism Promoters. Any such sponsorships, complimentary meals, donations, or discounts shall be identified in the reimbursement request. Any cost savings can be utilized for another event or trip so long as the DMO requests a travel budget modification from the TDC.

F. Reimbursement Documentation Requirements:

In order to receive reimbursement for entertainment expenses, the DMO shall submit, within 30 days of the cost incurred, the following information for each category:

- 1. Meal & Entertainment Expenses:** the names of ALL attendees (unless confidentiality of an attendee is required and prior approval is provided by

TDC Chairperson), who they are affiliated with, date, location, reason or purpose for expense, and the specific line item in the budget or Travel Plan.

2. **Travel & Accommodations:** the name of recipient of travel and/or accommodations, date, location, reason for expense, and the specific line item in the budget or Travel Plan.
3. **Gift Cards** (only for travel bloggers/influencers): the name of recipient, a copy of the signed acknowledgment of receipt of gift card, agenda of trip if available, dates of visit, amount of total gift card, and original receipt showing the purchase of the gift card(s).
4. **Gifts:** the name of recipient, date, identification or description of the gift, amount of gift, reason for the gift.

IV. Non-entertainment Travel Expenses

A. Out-of-Town Travel by DMO Employees

1. Per-Diem Allowance:

The DMO is reimbursed the Meals and Incidental Expenses (“M&IE”) per diem (specific for the destination city and time of year of their travel) according to the General Services Administration (“GSA”) website for domestic travel or the U.S. Department of State website for international travel. DMO employees do not need to provide receipts, under any circumstances, for reimbursement of travel meals or incidental expenses included in the daily per diem.

i. Meals:

The TDC will reimburse the DMO for meals on the first and last days of travel, pursuant to the GSA policy, which is currently 75% of the per diem rate. DMO will **not** be reimbursed for:

- Meal expenses exceeding the maximum meal rate for their destination city; or
- Any portion of the per diem that covers meals which are also provided as part of a conference or event or an entertainment expense of which the employee is entertaining a Tourism Promoter(s) with a meal. The amount specified by the GSA for the particular meal shall be deducted from the total per diem amount. *For example, if lunch is provided at a conference, the per diem amount would be \$41.00 because the standard GSA lunch cost of \$14.00 is deducted from the standard per diem rate of \$55.00.*

ii. Incidentals:

Gratuities for baggage carriers, porters, and hotel staff (bellhops and house cleaners), as well as ATM fees, bank fees, and check cashing charges are included in the daily incidental amount of the per diem allowance. Laundry and valet expenses are included in the daily incidental amount for International traveling. DMO should not submit or request reimbursement for any of these items. However, DMO

may request reimbursement for laundry for domestic travel lasting 7 or more consecutive days.

2. Transportation:

It is expected that the DMO will use the best means of traveling to and from an out-of-town location, including transportation to the airport, taking into consideration cost, time, and transportation availability.

i. Air Travel:

- a. All airline travel should reflect the lowest possible, nonrefundable rate and use Jacksonville International Airport as first choice.
- b. Reservations shall be made a minimum of 7 days in advance of travel date.
- c. Round trip airport transportation is provided and should be coordinated with groups arriving together when possible.
- d. Receipts for all air travel should be attached to the expense report, including a copy of the flight confirmation email and the boarding pass.

ii. Ground Transportation:

- a. Vehicles for hire: Taxi, Uber, Lyft, or other ride-sharing service, shuttle, and public transportation shall be reimbursed at actual cost including up to a 15% gratuity, where customary.
- b. Rental car: Employees are to rent compact or intermediate size vehicles on business trips when economy, convenience and the specific situation require their use instead of vehicles for hire, limousines, buses, and other forms of transportation.
 1. The rental rates that are charged by the larger national car rental companies may include the cost of insurance for bodily injury and property damage to third parties and deductible coverage for collision damage to the rented auto. Insurance to cover the deductible portion of collision damage and personal accident coverage should not be purchased as the DMO self-insures for these liabilities. (?)
 2. Copy of rental car confirmation email and final receipt upon return of the vehicle shall be attached to the reimbursement report.

iii. Lodging:

- a. Hotels selected should be those that are well established, reasonable in price, and conveniently located in relation to the traveler's work or at the headquarters hotel.
- b. Employees are reimbursed for the cost of single-room accommodations typically occupied by business travelers. Suites and other higher priced accommodations are to be

used when essential to the direct conduct of business and with pre-approval from the TDC Chairperson.

- c. If available, all hotel accommodations shall be booked utilizing a government employee discount.
- d. Hotel receipts and confirmation email for all hotel stays shall be attached to the reimbursement report.

B. In-town Travel by DMO Employees

1. Business Mileage Reimbursement:

Business mileage is the travel a DMO employee incurs beyond normal commute mileage (from home to primary place of work and home again) on a normal workday. Employees may request reimbursement for any business mileage incurred. If an employee does not report to their primary work location during a business day, full mileage between home and the meeting location is reimbursable at the IRS mileage rate.

Travel to City Hall for TDC meetings is not reimbursable.

- i. Reimbursement rate: Reimbursement will be calculated using the “per mile” rate set by the Internal Revenue Service and is subject to annual adjustments by the IRS.
- ii. No more frequent than monthly, the DMO must submit all completed Mileage Reimbursement forms for the DMO employees seeking business mileage reimbursement. The following information shall be provided:
 - a. Employee information- name, job title
 - b. Dates vehicle was used and total mileage incurred
 - c. Origination and destination locations, attach a Google map indicating start and end addresses and mileage for each segment of travel
 - d. Reason and purpose of each segment of the travel
 - e. Calculated mileage reimbursement
 - f. Employee signature and date, which acknowledges the business appropriateness of the requested mileage reimbursement.