



# 2025 VALUE OF TOURISM REPORT

MAY 2026

AMELIA ISLAND  
FLORIDA

PREPARED BY  
DOWNS & ST. GERMAIN RESEARCH

## Table of Contents

Cover .....	1
Table of Contents .....	2
Executive Summary .....	3
Overview .....	4
Inside Story of Amelia Island Visitors.....	4
Direct Expenditures from Visitors to Amelia Island .....	6
All Visitors vs. Visitors Staying in Paid Accommodations.....	6
Visitor Spending vs. Spending by Local Residents .....	7
Total Economic Impact from Visitors to Nassau County .....	7
Number of Visitors to Amelia Island .....	8
Tourism Jobs in Nassau County .....	8
Wages .....	8
Tourism’s Impact on Nassau County Employment, Wages, & Taxes .....	9
Location Quotients.....	10
Tourism’s Impact on Taxes.....	11
The Economic Cost of Visitors to Nassau County Government.....	11
Revenues for Nassau County Government.....	12
Return on Investment.....	13
Detailed Findings .....	14
The Value of Visitors to Amelia Island – Historical Perspective .....	15
Historic Trends in Occupancy, ADR, RevPAR, and TDT .....	16
Visitor Spending vs. Spending by Local Residents: An Evidence-Based Approach.....	18
Detailed Analysis of Visitor Spending in Nassau County.....	19
Spending by All Visitors.....	19
Quarterly Spending by Visitors Staying in Paid Accommodations .....	20
Trends in Visitor Spending .....	20
Key Performance Indicators for Amelia Island .....	20
Quarterly Performance Indicators for Visitors Staying in Paid Accommodations .....	21
Quarterly Spending by All Visitors.....	23
Employment Wages, & Taxes.....	23
Determining the Number of Jobs Supported by Tourism .....	23
Employment Data.....	24
Wages Paid by Visitors.....	25
Tourism’s Impact on Nassau County Taxable Sales.....	27
Industry Location Quotients .....	27
North American Industry Classification System (NAICS) .....	27
Industry Location Quotients Greater than 1.0.....	30
Employers .....	32
Tourist Development Taxes.....	33
The Economic Argument of Visitors from Nassau County Government’s Perspective .....	34
Property Tax Attributed to Tourism .....	34
Cost to Nassau County Government of Servicing Visitors – Use Factor Approach .....	35
Nassau County Government - Costs of Serving Visitors vs. Revenue Visitors Generate.....	36
Number of Visitors to Florida and Amelia Island.....	36
Characteristics of Amelia Island Visitors Staying in Paid Accommodations.....	37
Population Growth: Florida & Nassau County.....	38
Amelia Island Property Data.....	39
Appendix A – Research Methodology .....	42
Overview.....	43
Downs & St. Germain Research “Use Factor” Approach .....	43
Appendix B – Downs & St. Germain Research Information.....	44
Overview.....	45
Selected Tourism Clients.....	45
Types of Tourism Studies .....	45



# Executive Summary

## Overview

This report details the value of visitors to Amelia Island: Their value to Nassau County's economy, to Nassau County government, and to the citizens of Nassau County. The intent of this report is to present data from a myriad of sources including Downs & St. Germain Research, the Amelia Island Convention and Visitors Bureau (AICVB), the Florida Department of Revenue, the Nassau County Property Appraiser, the Nassau County Tax Collectors office, Smith Travel Research, Key Data, various state of Florida and federal agencies, VISIT FLORIDA, and visitors themselves. In terms of the economic impact data from visitors to Amelia Island, this study covers calendar year 2025.

Visitors to Amelia Island have a profound impact on the economy of Nassau County. Visitors to Amelia Island generated \$697.3 million in direct spending in Nassau County in 2025. Visitors spent money on:

- Hotel rooms and vacation properties
- Meals in local restaurants
- Items in general merchandise stores
- Gas
- Clothes and other retail items
- Attractions and entertainment
- Recreation

There are many other items visitors purchase in Nassau County after loading up their SUVs with luggage and children to make the trek from Atlanta, Orlando, Jacksonville, and other cities across the southeast. While 80% of visitors drive to Amelia Island, the rest fly in from far away cities such as New York, Boston, Chicago, and Washington, D.C.

They spend money on the traditional vacation categories listed previously, but they also have emergency medical needs; hire architects, engineers, and contractors to build their second homes; and hire rental management and maintenance companies to rent and care for their second homes.

## Inside Story of Amelia Island Visitors

- Visitors to Amelia Island generated nearly \$816.9 million in economic impact<sup>1,2</sup> in CY2025.
- Every 170 visitors to Amelia Island employ 1 Nassau County resident.
- Visitors to Amelia Island save each Nassau County household about \$1,727<sup>3</sup> in all local taxes.
- Visitors spent \$11 for every \$1 spent on marketing by AICVB in CY2025.
- Every \$1 spent on marketing by AICVB in CY2025 generated \$13 in economic impact.
- Every \$1 spent on marketing by AICVB in CY2025 generated \$6 for Nassau County government.
- Every \$1 spent on marketing by AICVB in CY2025 generated \$3 for the Nassau County school board.
- The typical travel party that stayed in paid accommodations in Amelia Island in 2025 spent \$2,995 during their trip.

---

<sup>1</sup> The economic impact analysis process has been updated to align more closely with current IMPLAN data models. (IMPLAN is an input-output model that calculates regional spending, labor, wage, and tax impacts based on direct expenditures. Agencies such as FEMA, EPA, Federal Reserve Bank, and the Bureau of Land Management use IMPLAN modeling.) As a result of this update, previous years' figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BLS, Census) that lag behind this report's calendar year; therefore, future updates may occur as newer datasets become available.

<sup>2</sup> This report's economic impact analyses account for leakage outside of Nassau County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

<sup>3</sup> Represents visitors' contribution to Nassau County's economy, accounting for county expenditures in support of visitors.

**Figure 1: 2025 Dashboard for Visitors to Amelia Island**

Tourism Category	Statistic	Comment
Number of visitors to Amelia Island	1,005,200	Includes 196,900 VFRs <sup>4</sup> and 213,600 day trippers
Direct spending by visitors	\$697,337,000	20.8% of all spending in Nassau County
Total economic impact of visitors	\$816,889,000	
Jobs supported by visitors	5,900	12.9% of all jobs in Nassau County <sup>5</sup>
Wages supported by visitors	\$221,326,200	11.4% of all wages paid in Nassau County
Average wage for tourism-supported jobs	\$37,400	
Nassau County revenue generated <sup>6</sup>	\$110,743,413	Property tax, sales tax, etc.
Cost of visitors to Nassau County	\$42,862,149	Infrastructure, public safety, recreation, etc.
Net positive impact of visitors <sup>7</sup>	\$67,881,264	Saved each Nassau County household \$1,727 in local taxes
Occupancy rate	55.8%	
Average daily rate	\$287.21	
RevPAR	\$160.20	Revenue per available room

Source: Downs & St. Germain Research, Bureau of Labor Statistics, Bureau of Economic Analysis, Nassau County Clerk of Courts, Florida Department of Revenue, Florida Office of Economic & Demographic Research, and AICVB.

How figures in the following table were determined will be explained throughout the report.

**Figure 2: Historic View of Visitors to Amelia Island<sup>8</sup>**

Tourism Category	CY2019	CY2021	CY2023	CY2025
All visitors	853,500	887,920	1,051,300	1,005,200
Spending - all visitors	\$467,807,200	\$592,143,200	\$739,043,500	\$697,337,000
Total economic impact <sup>9,10</sup>	\$544,176,100	\$703,121,300	\$825,184,600	\$816,889,000
Jobs - direct <sup>11</sup>	4,900	5,200	5,300	4,500
Jobs - total	6,000	6,600	6,600	5,900
Tourism-supported jobs as % of all jobs	16.2%	16.9%	14.5%	12.9%
Wages - direct	\$131,281,400	\$161,542,500	\$186,824,600	\$157,120,200
Wages - total	\$173,429,300	\$217,779,100	\$247,832,400	\$221,326,200
Tourism-supported wages as % of all wages	12.4%	13.8%	14.1%	11.4%
Tourism's % of local spending	20.2%	21.4%	22.5%	20.8%
TDT	\$7,496,470.16	\$9,765,479.65	\$11,549,951.79	\$11,970,051.46
Lodging (room revenue only)	\$149,929,403	\$195,309,593	\$231,050,769	\$239,401,029
Room nights	700,455	716,996	821,728	794,560
Occupancy	59.7%	58.5%	54.6%	55.8%
Average Daily Rate	\$220.97	\$268.40	\$306.24	\$287.21
RevPAR	\$132.02	\$157.05	\$167.21	\$160.20
Nassau County population	88,625	94,189	101,579	104,376

Source: Research Data Services, Downs & St. Germain Research, Bureau of Labor Statistics, Bureau of Economic Analysis, Nassau County Clerk of Courts, Florida Department of Revenue, Florida Office of Economic & Demographic Research, and AICVB.

<sup>4</sup> Visitors staying overnight in unpaid accommodations, typically in the homes of friends/relatives or in personal second homes.

<sup>5</sup> Due to budget cuts, the Bureau of Economic Analysis has discontinued some of its jobs reporting. For that reason, total and industry-specific county-wide jobs have been modeled using previous years' jobs data.

<sup>6</sup> Includes budgeted county revenues and reserves.

<sup>7</sup> Represents visitors' contribution to Nassau County's economy, accounting for county expenditures in support of visitors.

<sup>8</sup> Previous years' figures, including visitor number, spending, and accommodation figures (e.g., occupancy, room nights) have been updated to align with government data sources' (e.g., Smith Travel Research, Key Data, the Florida Department of Business and Professional Regulation) reported accommodation figures.

<sup>9</sup> The economic impact analysis process has been updated to align more closely with current IMPLAN data models. (IMPLAN is an input-output model that calculates regional spending, labor, wage, and tax impacts based on direct expenditures. Agencies such as FEMA, EPA, Federal Reserve Bank, and the Bureau of Land Manage use IMPLAN modeling.) As a result of this update, previous years' figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BLS, Census) that lag behind this report's calendar year; therefore, future updates may occur as newer datasets become available.

<sup>10</sup> This report's economic impact analyses account for leakage outside of Nassau County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

<sup>11</sup> Jobs and wages data from previous years has been updated to reflect IMPLAN model updates, which include revisions made by the Bureau of Labor Statistics and other government sources to their previous years' data.

### Direct Expenditures from Visitors to Amelia Island

Visitors spent \$697,337,000 in 2025 in Amelia Island restaurants, grocery stores, cafes, retail stores, galleries, medical centers, vacation rentals, etc. Consequently, one could argue that since visitors account for 20.8% of local spending in Nassau County, a significant percentage of restaurants, retail stores, etc., would not exist if not for visitors to Nassau County.

Further, it should be noted that between 2019 and 2025, visitor spending increased by 49%, while number of visitors increased by 18%. That is, AICVB has been successful in growing yield from marketing efforts, rather than simply looking at visitation volume.

All visitors include those staying in paid accommodations, visitors staying with friends and relatives (VFRs), and those coming only for the day to shop, watch an event, go to an attraction, eat, go to the beach, etc. (day trippers). For all visitors to Amelia Island, spending on accommodations and restaurants exceed expenditures in other categories.

**Figure 3: All Visitors to Amelia Island: Spending in Nassau County<sup>12</sup>**

Category	Total Spending
Accommodations	\$237,500,200
Restaurants	\$198,120,400
Groceries	\$48,209,700
Shopping	\$112,975,200
Entertainment	\$49,893,300
Transportation	\$39,090,300
Other	\$11,547,900
Total Spending	\$697,337,000

Source: Downs & St. Germain Research.

### All Visitors vs. Visitors Staying in Paid Accommodations

While visitors who stay in paid accommodations are a critical visitor segment, they give only a partial description of the economic impact of visitors to Amelia Island. The following figure focuses only on spending by visitors to Amelia Island who stayed overnight in paid accommodations. Comparing the table below to Figure 3 brings the difference in tracking all visitors vs. tracking only visitors who stay in paid accommodations into focus.

**Figure 4: Spending in Nassau County by Visitors to Amelia Island Staying in Paid Accommodations**

Category	Total Spending
Accommodations	\$237,500,200
Restaurants	\$144,771,800
Groceries	\$35,695,600
Shopping	\$83,008,400
Entertainment	\$36,064,900
Transportation	\$29,669,100
Other	\$7,771,600
Total Spending	\$574,481,600

Source: Downs & St. Germain Research.

<sup>12</sup> Spending categories updated to align with Downs & St. Germain Research's categorical breakdown.

### Visitor Spending vs. Spending by Local Residents

Based on surveys of visitors to Amelia Island in 2025, all visitors spent at least \$697,337,000 in Nassau County throughout the year. Using data supplied by the Florida Office of Economic & Demographic Research, it is estimated that residents of Nassau County spent \$2,655,493,600.

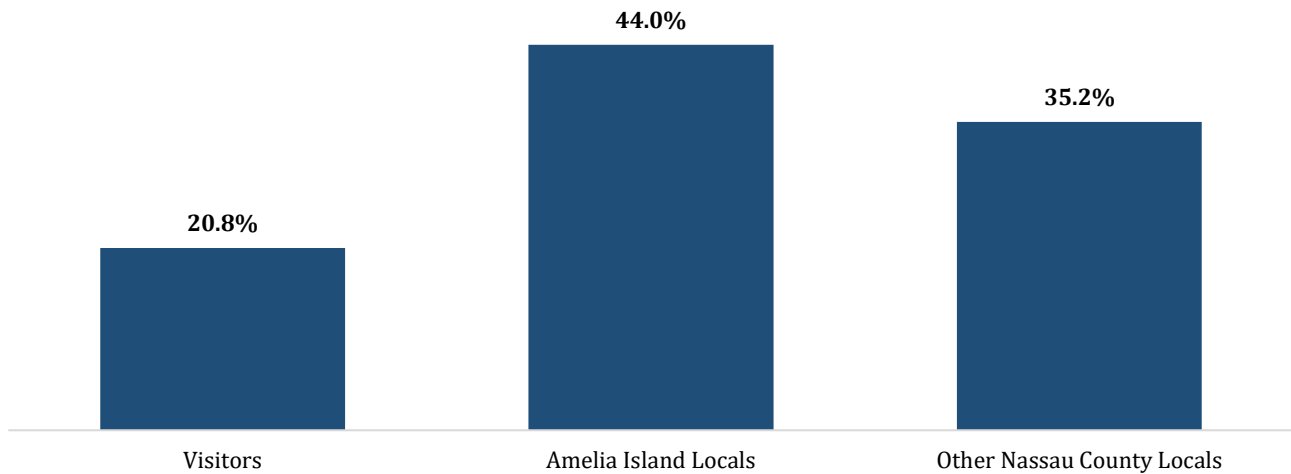
**Figure 5: Visitor vs. Resident Spending in Nassau County**

Spending in Nassau County	Dollar Amount	Percentage
Amelia Island Visitors	\$697,337,000	20.8%
Amelia Island Residents	\$1,474,883,200	44.0%
Other Nassau County Residents	\$1,180,610,400	35.2%
Total Spending in Nassau County	\$3,352,830,600	100%

Source: Downs & St. Germain Research, U.S. Census Bureau, and Florida Department of Revenue.

Hence, visitors to Amelia Island accounted for 20.8% of all expenditures in Nassau County in 2025; that is, Nassau County's economic health would diminish by 20.8% without visitors to Amelia Island.

**Figure 6: Spending by Visitors to Amelia Island, Residents of Amelia Island, & Other Nassau County Residents**



Source: Downs & St. Germain Research, U.S. Census Bureau, and Florida Department of Revenue.

Total consumer spending in Nassau County is approximately \$3.4 billion. That translates to roughly \$85,300 of spending per household in Nassau County. Of course, each household in Nassau County does not spend that much, since visitors account for 20.8% of this spending, but that is the consumer purchasing power of Nassau County after factoring in the purchasing power of visitors.

The value of having greater consumer purchasing power in Nassau County is the variety, quality, and quantity of goods and services this purchasing power generates. For example, the variety of unique and excellent dining options in Amelia Island far exceeds the options available in the remainder of Nassau County and counties to the west of Nassau County such as Baker and Columbia that do not benefit from Amelia Island's tourism.

The comparative advantages of consumer purchasing power are not limited to dining and retail. Nassau County has a better healthcare network, infrastructure, school system, and more entertainment and more cultural opportunities than if there were no tourism in Amelia Island. The point is not to degrade counties without tourism, but rather to illustrate the advantages that greater consumer purchasing power based on tourism brings to a community.

### Total Economic Impact from Visitors to Nassau County

Each dollar spent by an Amelia Island visitor in Nassau County has greater than face value impact on the local economy. Visitors' spending has induced and indirect multiplier effects, which are explained in detail in the full body of this report. In essence, money that comes into a local economy is spent again when local employees spend wages earned via visitors' dollars and local businesses purchase supplies and merchandise for their companies from dollars that visitors spend at their establishments.

With direct spending of Amelia Island visitors amounting to \$697,337,000, the total economic impact of visitors to Nassau County in 2025 was \$816,889,000.

**Figure 7: Total Economic Impact of Amelia Island Visitors**

<b>Multiplier</b>	<b>Economic Impact</b>
Direct Output <sup>13</sup>	\$571,161,100
Indirect Spending	\$175,263,600
Induced Spending	\$70,464,300
<b>Total Economic Impact</b>	<b>\$816,889,000</b>

Source: Downs & St. Germain Research and IMPLAN.

### Number of Visitors to Amelia Island

The number of paid visitors to Amelia Island has shown a net increase over the past several years. With 507,800 visitors staying in paid accommodations in 2019, there were 594,700 visitors staying in paid accommodations in 2025. Likewise, the total number of visitors (including day trippers and those staying with friends and relatives) has increased commensurately. When considering not only visitors staying in paid accommodations, but also visitors from outside Nassau County who stay with friends and relatives (VFRs) and visitors from outside Nassau County who attend events and attractions, shop at local stores, go to the beach, etc. (day trippers), the total number of visitors to Amelia Island in 2025 was 1,005,200. This figure compares to 853,500 total visitors in 2019, an increase of 18% in the past 6 years.

**Figure 8: Number of Visitors to Amelia Island**

<b>Visitors to Amelia Island</b>	<b>2019</b>	<b>2021</b>	<b>2023</b>	<b>2025</b>
Staying in paid accommodations	507,820	528,310	630,200	594,700
Visiting friends & relatives	162,170	168,705	198,600	196,900
Day trippers	183,510	190,905	222,500	213,600
<b>Total visitors</b>	<b>853,500</b>	<b>887,920</b>	<b>1,051,300</b>	<b>1,005,200</b>

Source: Downs & St. Germain Research.

### Tourism Jobs in Nassau County

When accounting for visitors' total impact on the economy, tourism is a top employer of Nassau County residents; 4,500 jobs were attributed to direct spending from visitors in 2025, and another 1,400 jobs were attributable to the induced and indirect effects of visitors' spending. In total, every 170 visitors to Nassau County employs 1 Nassau County resident.

**Figure 9: Nassau County Jobs Attributable to Tourism**

<b>Category</b>	<b>Jobs Supported</b>
Direct	4,500
Indirect	1,000
Induced	400
<b>Total</b>	<b>5,900</b>

Source: Downs & St. Germain Research and IMPLAN.

To put the tourism-related employment figure in perspective, 12.9% of jobs in Nassau County are directly supported by tourism in Amelia Island.

### Wages

Total wages generated by the 5,900 jobs supported by tourism to Amelia Island are \$221,326,200, or \$37,400 per employed resident of Nassau County. It should be noted that the average wage figure includes all workers, some of whom do not work a full 40-hour week<sup>14</sup>.

<sup>13</sup> Direct output is visitor spending that continues to circulate in the county's economy (e.g., the remainder after leakage is subtracted from direct spending).

<sup>14</sup> Wages do not include tips.

While certain jobs are labeled “leisure and hospitality” or “tourism” by government agencies, certain percentages of jobs in other industry sectors are dependent on visitors to Amelia Island. Since visitors to Amelia Island account for 20.8% of all spending in Nassau County, it is clear that some jobs in almost all sectors are attributable to visitors to Amelia Island. The table below allocates various percentages of wages by industry sector to visitors to Amelia Island.

**Figure 10: Wages Attributed to Tourism in Nassau County**

Industry	Total Wages Paid	Tourism Wages (%)	Tourism Wages (\$)
Farming	\$29,449,229	0.1%	\$30,420
Natural Resources	-	-	-
Construction	\$115,799,181	1.9%	\$2,182,883
Manufacturing	\$160,013,458	0.2%	\$240,585
Trade, transportation, and utilities	\$259,093,334	17.3%	\$44,741,129
Information	\$21,916,035	9.1%	\$1,992,564
Financial Activities	\$110,135,043	14.2%	\$15,669,786
Professional and Business Services	\$249,456,550	11.2%	\$27,818,435
Education and Health Services	\$197,074,460	2.0%	\$3,950,346
<b><u>Leisure and hospitality</u></b>	<b><u>\$257,596,481<sup>15</sup></u></b>	<b><u>46.8%</u></b>	<b><u>\$120,542,714</u></b>
Other services	\$93,932,531	3.6%	\$3,409,416
Public administration	\$450,795,252	0.0%	\$0
Total	\$1,945,261,554	11.3%	\$220,578,278 <sup>16</sup>

Source: Bureau of Economic Analysis and IMPLAN.

**Tourism’s Impact on Nassau County Employment, Wages, & Taxes**

Florida is a tourism-based state whose economy depends heavily on visitors. This is evidenced by the fact that 11.9% of the state's jobs are in the leisure and hospitality sector. 15.6% of Nassau County's jobs are in the tourism industry, making the county 31% more dependent on tourism than Florida as a whole.

**Figure 11: Nassau County Employment by Industry (%)<sup>17</sup>**

Industry	U.S. Total	Florida	Nassau County
Farming	0.4%	0.4%	1.1%
Natural Resources	0.8%	0.3%	1.1%
Construction	5.8%	6.7%	6.0%
Manufacturing	7.2%	3.6%	4.1%
Trade, transportation, and utilities	18.6%	19.8%	17.1%
Information	1.9%	1.5%	0.9%
Financial Activities	7.3%	9.0%	13.9%
Professional and Business Services	15.9%	18.0%	13.7%
Education and Health Services	14.9%	13.9%	9.2%
<b><u>Leisure and hospitality</u></b>	<b><u>10.4%</u></b>	<b><u>11.9%</u></b>	<b><u>15.6%<sup>18</sup></u></b>
Other services	4.9%	5.9%	7.8%
Public administration	11.8%	8.6%	9.3%

Source: Bureau of Economic Analysis and IMPLAN.

<sup>15</sup> The Bureau of Economic Analysis includes the following in the leisure and hospitality industry: performing arts, spectator sports, and related industries; museums, historical sites, and similar institutions; amusement, gambling, and recreation industries; accommodations; and food services and drinking places. These industries include a large number of jobs that are primarily supported by the spending of residents, not visitors.

<sup>16</sup> Total tourism-supported wages in Figure 10 are less than the overall total tourism-supported wages for CY2025 (\$221,326,200) because some spending is recorded in unclassified residual government industry sectors in IMPLAN and cannot be fully allocated to tourism industries.

<sup>17</sup> Data provided by the Bureau of Economic Analysis has been modeled for CY2025 based on prior years and is subject to change.

<sup>18</sup> The percent of the county's jobs in the leisure and hospitality industry should not be directly compared to the percent of the county's jobs supported by visitor spending shown in Figure 1. Leisure and hospitality employment includes industries like restaurants that serve primarily local residents. Additionally, the jobs supported by visitor spending figure reflects how visitor spending circulates across the broader county economy rather than within just one industry.

## Location Quotients

Another statistic that reflects the importance of tourism to Nassau County’s economy is comparing the percentage of labor force attributable to tourism in Nassau County, the State of Florida, and across the United States. Industry location quotients (LQs) are used to make this type of comparison.

LQs are ratios that compare the concentration of employment in one sector of the economy in one geographic area to another. LQs can be used to measure the concentration of employment attributable to tourism in specific counties, states, regions, etc. Florida, in general, has a higher LQ for tourism employment than the US average.

**Figure 12: Nassau County Private-Sector Employment Location Quotients<sup>19</sup>**

Industry	Florida	Nassau County
Base Industry: Total	1.04	1.00
Natural Resources	0.56	0.85
Construction	1.26	1.30
Manufacturing	0.53	0.68
Trade, transportation, and utilities	1.09	1.04
Information	0.85	0.38
Financial Activities	1.23	0.68
Professional and Business Services	1.14	0.75
Education and Health Services	0.94	0.66
<b><u>Leisure and hospitality</u></b>	<b><u>1.24</u></b>	<b><u>2.43</u></b>
Other services	1.01	1.34
Unclassified	0.84	0.52

Source: Bureau of Labor Statistics.

Across the United States, the LQ for tourism is set arbitrarily and for comparison purposes at 1.00. States, counties, etc., that have LQs greater than 1.00 have a greater concentration of workers in the tourism sector. That is, tourism is comparatively more important to the economies of counties and states that have LQs greater than 1.00.

Florida's LQ in tourism is 1.24; that is, Florida is 24% more dependent on tourism (see Leisure and Hospitality in Figure 12) than other states, and Florida's economy benefits more from tourism than other states' economies.

Nassau County has an employment location quotient (ELQ) for tourism of 2.43, which means compared to all other counties in the U.S., Nassau County has 2.43 times the number of tourism jobs. It is interesting to note that nearby Duval County, which is also thought to be heavily dependent on tourism, has an ELQ for tourism of 1.01. Figure 12 shows the ELQs for various high-level industries for the state of Florida and Nassau County.

The bottom line for Nassau County's ELQ analysis is that comparatively speaking, substantially more of the labor force in Nassau County is employed in tourism when compared to the labor forces of most other Florida counties, the state of Florida, and the U.S. as a whole.

<sup>19</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

Figure 13: Private Sector Employment & Wage Location Quotients for Tourism for Florida Counties<sup>20</sup>

County	Employment LQ	Wage LQ	County	Employment LQ	Wage LQ
Alachua	1.39	1.63	Lee	1.47	1.91
Baker	1.16	1.42	Leon	1.49	1.38
Bay	1.92	2.64	Levy	1.51	1.98
Bradford	1.72	1.92	Liberty	-	-
Brevard	1.30	1.25	Madison	1.12	1.28
Broward	1.21	1.42	Manatee	1.46	2.03
Calhoun	0.88	0.95	Marion	1.31	1.58
Charlotte	1.70	2.24	Martin	1.44	1.98
Citrus	1.65	1.98	Miami-Dade	1.25	1.78
Clay	1.63	1.75	Monroe	4.15	7.59
Collier	1.92	2.80	<u>Nassau</u>	<u>2.43</u>	<u>3.42</u>
Columbia	1.37	1.63	Okaloosa	1.92	2.27
DeSoto	0.90	1.12	Okeechobee	1.11	1.60
Dixie	1.19	1.37	Orange	2.43	3.57
Duval	1.01	1.14	Osceola	2.11	3.27
Escambia	1.46	1.54	Palm Beach	1.47	1.72
Flagler	2.00	2.61	Pasco	1.40	1.49
Franklin	3.11	5.77	Pinellas	1.35	1.59
Gadsden	0.45	0.44	Polk	1.05	1.20
Gilchrist	1.38	1.57	Putnam	1.24	1.37
Glades	0.67	0.85	St. Johns	2.14	2.55
Gulf	2.08	2.73	St. Lucie	1.31	1.75
Hamilton	1.80	2.10	Santa	1.75	2.01
Hardee	1.73	2.81	Sarasota	1.47	1.84
Hendry	0.96	1.06	Seminole	1.02	0.97
Hernando	1.45	1.79	Sumter	1.46	1.81
Highlands	1.46	1.75	Suwannee	1.18	1.49
Hillsborough	1.06	1.21	Taylor	1.43	1.70
Holmes	1.25	1.58	Union	1.21	1.25
Indian River	1.51	2.21	Volusia	1.63	2.09
Jackson	1.17	1.33	Wakulla	1.75	1.93
Jefferson	1.22	1.38	Walton	2.62	4.26
Lafayette	0.64	0.33	Washington	1.31	1.75
Lake	1.34	1.58	Undefined	-	-

Source: Bureau of Labor Statistics.

### Tourism’s Impact on Taxes

In total, 23.0% of all local tax collections in Nassau County in 2025 were attributable to Amelia Island tourism. Contributions from tourism included:

- Bed taxes paid by visitors on hotels, resorts, and vacation rentals
- Sales, use, and gas taxes paid to Nassau County government
- Ad valorem taxes paid by hotel and property owners who rent their properties to Amelia Island visitors
- Licenses and permits, intergovernmental revenues, charges for services, and fines/forfeits paid by visitors

### The Economic Cost of Visitors to Nassau County Government

One indicator of the economic cost of Amelia Island visitors to Nassau County is to estimate the amount Nassau County government spends in servicing visitors. In figuring the costs to Nassau County government of serving Amelia Island visitors, Downs & St. Germain Research’s methodology is based on “use” days. One local resident uses services provided by Nassau County government up to 365 days a year.

<sup>20</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

Therefore, one resident accounts for up to 365 “use” days of Nassau County government services. Total “use” days of services provided to local residents by Nassau County government would be 365 days multiplied by the population of Nassau County (estimated to be 104,376), or 38,097,240 days that local residents of Nassau County use the infrastructure and services provided by Nassau County government. We should factor in that a typical Nassau County resident will travel outside of the county for personal or business trips 18 days of the year, so we will multiply 38,097,240 by 95%, resulting in approximately 36,192,400 days that local residents use the infrastructure and services provided by Nassau County government.

The typical visitor who stays in paid accommodations uses Nassau County government infrastructure and services for 3.6 days, resulting in 2,434,800 days of using the county’s infrastructure and services. The typical visitor who stays with friends and relatives uses Nassau County government’s infrastructure and services for 5.1 days, resulting in 904,300 days of using the county’s infrastructure and services. Day trippers to Amelia Island consume Nassau County government’s infrastructure and services for the single day they spend in Amelia Island, resulting in 213,600 use days. In total, visitors to Amelia Island account for 3,552,700 days of using the infrastructure and services provided by Nassau County government, accounting for 8.9% of the county’s total use days and, therefore, 8.9% of the expenses incurred by Nassau County in 2025.

**Figure 14: Use Days of Nassau County Infrastructure Services**

User	Use Days	Percent
Visitors to Amelia Island	3,552,700	8.9%
Local residents	36,192,400	91.1%

Source: Downs & St. Germain Research and U.S. Census Bureau.

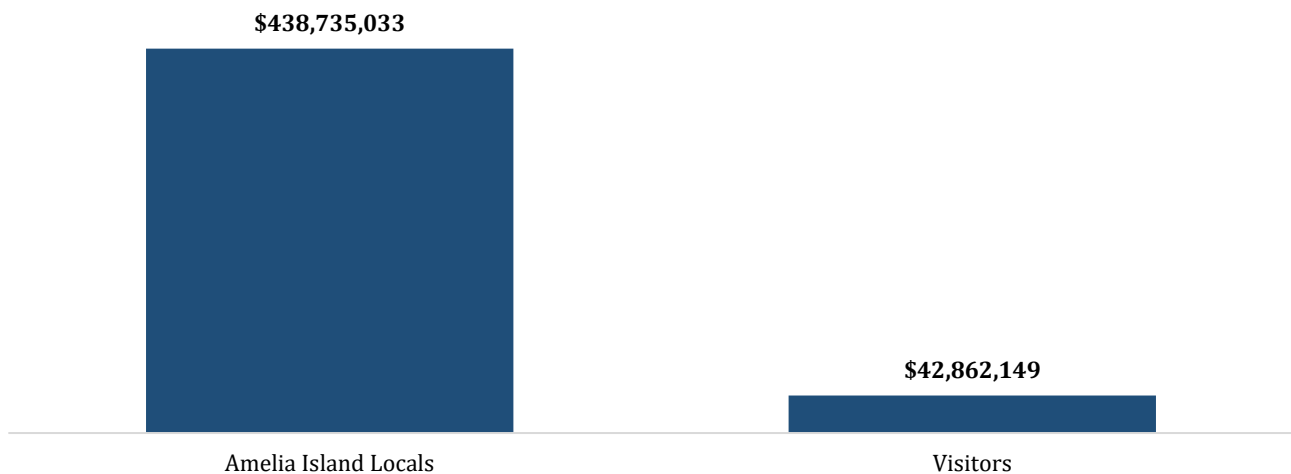
Based on the county budget, Nassau County government expected to incur \$481,597,182 in expenses in CY2025. Since visitors to Amelia Island accounted for 8.9% of the county’s expenses, it cost Nassau County government approximately \$42,862,149 to service visitors.

**Figure 15: Cost to Nassau County Government for Servicing Visitors & Locals**

Category	Cost to Govt
Visitors to Amelia Island	\$42,862,149
Local Residents	\$438,735,033
Total Cost	\$481,597,182

Source: Downs & St. Germain Research and Nassau County Clerk of Courts.

**Figure 16: 2025 Cost to Nassau County Government for Servicing Visitors to Amelia Island & Local Residents**



Source: Downs & St. Germain Research and Nassau County Clerk of Courts.

**Revenues for Nassau County Government**

Based on the county budget, Nassau County government expected to bring in \$481,597,182 in revenues in CY2025 through ad valorem taxes, sales & use taxes, charges for services, operating grants and contributions, capital grants and contributions, licenses and permits, intergovernmental revenues, and fines/forfeits. Figure 17 estimates how much revenue was generated by visitors and local residents for each of Nassau County government’s major revenue streams.

**Figure 17: Nassau County Government Revenue from Visitors and Local Residents**

<b>Taxes</b>	<b>Revenues from Visitors</b>	<b>Revenues from Residents</b>	<b>Total Revenues</b>
Ad valorem taxes	\$46,473,223	\$171,710,921	\$218,184,144
Nassau County sales & use taxes	\$3,749,838	\$14,278,231	\$18,028,069
TDT taxes	\$11,970,051	\$0	\$11,970,051
Other local revenues <sup>21</sup>	\$48,550,300	\$184,864,618	\$233,414,918
Total sources of local revenue	\$110,743,413	\$370,853,769	\$481,597,182
% of sources of local revenue	23.0%	77.0%	100.0%

Source: Downs & St. Germain Research, Nassau County Clerk of Courts, and the Florida Legislature's Office of Economic and Demographic Research

In total, visitors to Amelia Island generated 23.0% of Nassau County government's revenues, amounting to \$110,743,413.

**Return on Investment**

Visitors generated \$110,743,413 for Nassau County government, while costing Nassau County government \$42,862,149. Therefore, visitors had a net benefit of approximately \$67,881,264 to Nassau County. This means that, given that there are approximately 39,307 households in Nassau County, each household would need to pay an additional tax of \$1,727 per year to receive the same level of services from Nassau County government without visitors to Amelia Island.

While the costs, both economic and practical, of the county's ever-growing visitor number are often more visible, the benefits of tourism in the area are vast. They have immense, far-reaching positive impacts on many aspects of both residents' lives and the county's economic health as a whole.

<sup>21</sup> Includes budgeted county revenues and reserves.



# Detailed Findings

## The Value of Visitors to Amelia Island – Historical Perspective

Tourism has been an increasingly important part of Nassau County’s economy for the past several decades. The Omni Amelia Island Resort was built in the 1970s and in the early 1990s The Ritz-Carlton, Amelia Island added significantly to the capacity and panache of Amelia Island’s housing inventory for visitors.

Amelia Island visitors’ spending not only creates jobs in Nassau County and saves local residents taxes, it also increases economic choices for local residents and visitors alike. Nassau County was created (carved out of Duval County) in 1824. The county grew slowly and had 20,626 residents in 1970. Since the early 1970s, when tourism was given a major boost by construction of the Omni Amelia Island Resort, Nassau County’s population and economy have grown commensurate with growth of visitation to Amelia Island. Since 2019, Nassau County has added nearly 15,751 residents, or approximately 2,630 per year. This growth was aided significantly by increases in the number of visitors to Amelia Island, the jobs they created, and their economic impact. Population growth was also aided by visitors who buy second homes and then move permanently to Amelia Island.

The relatively few options and quality of those options in Nassau County for shopping, restaurants, healthcare, education, professional services, etc., in 1970 have grown exponentially as tourism to Amelia Island has created jobs, consumer choices, and a higher standard of living for residents of Nassau County over the past five decades.

**Figure 18: Amelia Island Tourism Metrics<sup>22</sup>**

Tourism Category	CY2019	CY2021	CY2023	CY2025
All visitors	853,500	887,920	1,051,300	1,005,200
Spending - all visitors	\$467,807,200	\$592,143,200	\$739,043,500	\$697,337,000
Total economic impact <sup>23,24</sup>	\$544,176,100	\$703,121,300	\$825,184,600	\$816,889,000
Jobs - direct <sup>25</sup>	4,900	5,200	5,300	4,500
Jobs - total	6,000	6,600	6,600	5,900
Tourism-supported jobs as % of all jobs	16.2%	16.9%	14.5%	12.9%
Wages - direct	\$131,281,400	\$161,542,500	\$186,824,600	\$157,120,200
Wages - total	\$173,429,300	\$217,779,100	\$247,832,400	\$221,326,200
Tourism-supported wages as % of all wages	12.4%	13.8%	14.1%	11.4%
Tourism’s % of local spending	20.2%	21.4%	22.5%	20.8%
TDT	\$7,496,470.16	\$9,765,479.65	\$11,549,951.79	\$11,970,051.46
Lodging (room revenue only)	\$149,929,403	\$195,309,593	\$231,050,769	\$239,401,029
Room nights	700,455	716,996	821,728	794,560
Occupancy	59.7%	58.5%	54.6%	55.8%
Average Daily Rate	\$220.97	\$268.40	\$306.24	\$287.21
RevPAR	\$132.02	\$157.05	\$167.21	\$160.20
Nassau County population	88,625	94,189	101,579	104,376

Sources: Downs & St. Germain Research, Research Data Services, Bureau of Labor Statistics, Bureau of Economic Analysis, Nassau County Clerk of Courts, Florida Department of Revenue, Florida Office of Economic & Demographic Research, and AICVB.

Dollars that visitors to Amelia Island infuse into Nassau County’s economy have increased 49% since 2019. These dollars circulate throughout the local and regional economy to create an even greater economic impact.

In total, spending by Amelia Island visitors and its indirect and induced impacts generated \$816.9 million in economic impact in 2025.

<sup>22</sup> Previous years’ figures, including visitor number, spending, and accommodation figures (e.g., occupancy, room nights) have been updated to align with government data sources’ (e.g., Smith Travel Research, Key Data, the Florida Department of Business and Professional Regulation) reported accommodation figures.

<sup>23</sup> The economic impact analysis process has been updated to align more closely with current IMPLAN data models. (IMPLAN is an input-output model that calculates regional spending, labor, wage, and tax impacts based on direct expenditures. Agencies such as FEMA, EPA, Federal Reserve Bank, and the Bureau of Land Manage use IMPLAN modeling.) As a result of this update, previous years’ figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BLS, Census) that lag behind this report’s calendar year; therefore, future updates may occur as newer datasets become available.

<sup>24</sup> This report’s economic impact analyses account for leakage outside of Nassau County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county’s economy).

<sup>25</sup> Jobs and wages data from previous years has been updated to reflect IMPLAN model updates, which include revisions made by the Bureau of Labor Statistics and other government sources to their previous years’ data.

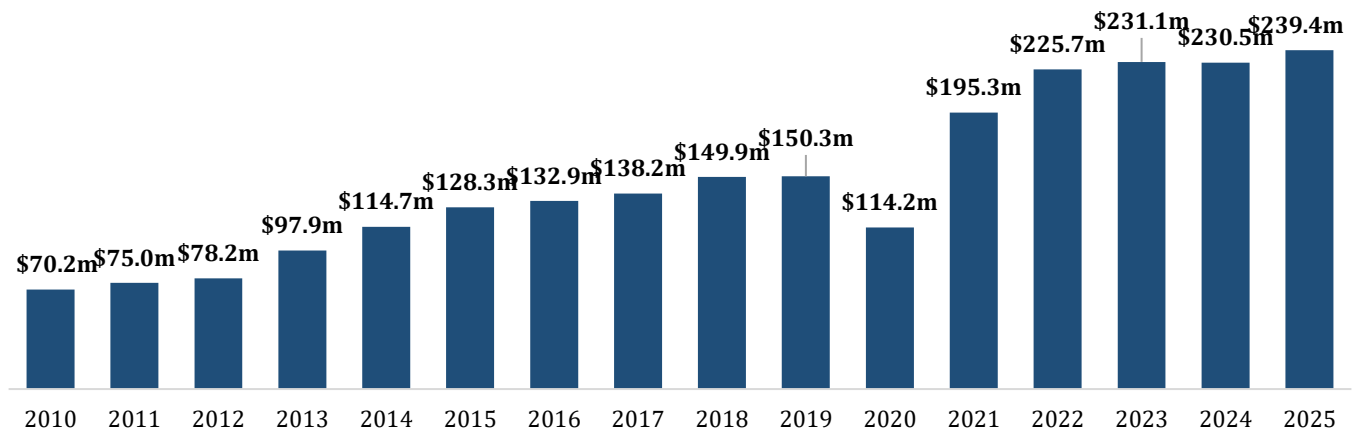
**Historical Trends in Hotel Occupancy, ADR, RevPAR, and TDT<sup>26</sup>**

**Figure 19: Historical Trends of Amelia Island Hotel Occupancy**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2010	38.9%	44.5%	56.7%	67.7%	58.2%	70.3%	72.7%	55.1%	49.7%	52.6%	40.0%	34.2%	50.9%
2011	33.6%	50.9%	69.4%	76.7%	62.5%	68.9%	69.8%	49.4%	51.9%	56.8%	49.1%	38.0%	56.4%
2012	33.5%	55.3%	71.2%	75.0%	60.2%	71.2%	74.7%	57.4%	54.6%	58.4%	45.7%	40.5%	58.4%
2013	51.3%	66.0%	73.6%	72.0%	68.8%	74.3%	73.1%	66.9%	61.0%	62.7%	55.2%	41.8%	64.0%
2014	54.8%	63.7%	74.1%	78.4%	79.4%	78.6%	83.2%	70.0%	65.3%	67.9%	58.7%	48.3%	68.6%
2015	56.0%	76.4%	79.1%	77.8%	75.5%	82.9%	86.2%	72.3%	67.2%	62.6%	62.7%	56.4%	71.2%
2016	58.1%	70.5%	81.9%	78.8%	74.8%	82.0%	87.8%	73.5%	72.9%	55.9%	64.2%	51.4%	71.0%
2017	57.6%	79.1%	84.4%	86.4%	79.1%	85.7%	86.8%	69.5%	52.0%	72.7%	63.8%	51.7%	72.4%
2018	58.0%	76.0%	81.0%	80.9%	78.4%	83.7%	86.7%	86.7%	74.6%	69.1%	73.2%	62.9%	72.9%
2019	59.9%	78.0%	83.8%	81.8%	78.1%	82.1%	83.8%	64.2%	54.4%	65.2%	59.8%	52.7%	70.2%
2020	57.1%	71.4%	44.7%	9.1%	37.8%	57.3%	57.4%	47.9%	50.2%	46.1%	39.0%	33.3%	46.6%
2021	36.4%	41.4%	64.0%	72.0%	63.6%	73.7%	76.8%	54.6%	57.7%	63.0%	56.1%	53.1%	59.6%
2022	41.1%	66.1%	77.3%	77.3%	70.7%	71.1%	72.5%	57.0%	55.8%	57.8%	49.9%	47.8%	62.0%
2023	51.0%	70.4%	74.3%	72.2%	63.6%	71.5%	75.2%	52.9%	58.8%	65.4%	57.3%	48.4%	63.4%
2024	46.5%	68.8%	73.6%	74.3%	68.6%	73.9%	70.2%	54.4%	57.4%	57.6%	57.3%	51.3%	62.8%
2025	53.9%	67.3%	75.9%	75.3%	71.0%	75.3%	75.4%	62.3%	54.5%	64.7%	52.1%	47.3%	64.6%

Source: STR.

**Figure 20: Room Revenue for Bed Tax Collections in Amelia Island by Calendar Year (Millions)**



Source: AICVB.

<sup>26</sup> Data in these figures refer to hotels only.

**Figure 21: Historical Trends: Amelia Island Hotel RevPAR**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2010	\$43.81	\$65.99	\$105.02	\$118.07	\$104.31	\$128.49	\$135.72	\$86.36	\$70.47	\$83.06	\$54.62	\$49.45	\$83.12
2011	\$49.06	\$77.16	\$127.61	\$143.57	\$116.54	\$131.16	\$129.29	\$77.35	\$78.17	\$94.31	\$70.82	\$53.80	\$95.77
2012	\$40.23	\$78.95	\$143.65	\$145.34	\$118.32	\$138.95	\$138.40	\$95.66	\$86.60	\$98.39	\$70.39	\$59.51	\$101.90
2013	\$72.05	\$102.52	\$157.81	\$156.36	\$144.58	\$153.51	\$158.11	\$124.92	\$105.90	\$114.01	\$94.61	\$61.94	\$121.66
2014	\$83.22	\$102.33	\$177.48	\$184.72	\$180.39	\$175.71	\$186.21	\$137.87	\$115.39	\$135.69	\$102.06	\$78.39	\$138.62
2015	\$93.99	\$128.28	\$199.01	\$200.37	\$178.97	\$197.76	\$207.57	\$146.65	\$132.08	\$133.11	\$113.14	\$94.22	\$152.22
2016	\$97.74	\$129.73	\$223.63	\$203.65	\$178.54	\$200.79	\$213.97	\$144.45	\$149.27	\$113.68	\$120.88	\$94.51	\$156.09
2017	\$99.03	\$151.00	\$226.12	\$227.42	\$194.03	\$211.91	\$221.09	\$144.98	\$103.72	\$147.73	\$119.41	\$95.22	\$161.67
2018	\$106.90	\$155.50	\$240.02	\$221.68	\$205.62	\$218.90	\$229.80	\$188.23	\$162.14	\$152.57	\$148.05	\$122.75	\$173.28
2019	\$110.18	\$162.14	\$245.94	\$228.16	\$206.13	\$220.51	\$231.19	\$142.24	\$109.99	\$139.79	\$127.44	\$99.42	\$168.33
2020	\$106.38	\$141.09	\$131.29	\$12.28	\$80.54	\$146.11	\$148.90	\$105.94	\$109.17	\$96.68	\$77.80	\$59.19	\$100.31
2021	\$61.13	\$79.14	\$178.75	\$219.79	\$212.11	\$230.85	\$252.70	\$146.85	\$150.13	\$167.11	\$139.27	\$139.30	\$160.87
2022	\$86.72	\$170.45	\$271.58	\$279.91	\$231.43	\$238.09	\$248.35	\$156.72	\$149.30	\$161.11	\$125.35	\$130.64	\$182.56
2023	\$115.67	\$186.95	\$272.10	\$261.57	\$215.15	\$234.25	\$244.05	\$142.86	\$154.43	\$174.14	\$144.92	\$122.30	\$185.80
2024	\$107.21	\$183.68	\$265.84	\$256.29	\$225.82	\$240.18	\$233.56	\$150.83	\$153.89	\$156.74	\$157.42	\$128.98	\$184.95
2025	\$129.29	\$185.13	\$261.97	\$277.02	\$240.28	\$248.56	\$254.38	\$178.70	\$148.52	\$188.67	\$146.57	\$125.52	\$195.42

Source: STR.

**Figure 22: Historical Trends of Amelia Island Hotel ADR**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2010	\$112.63	\$148.30	\$185.22	\$174.40	\$179.22	\$182.77	\$186.69	\$156.74	\$141.80	\$157.91	\$136.54	\$144.58	\$163.30
2011	\$146.00	\$151.60	\$183.87	\$187.19	\$186.46	\$190.36	\$185.23	\$156.58	\$150.62	\$166.03	\$144.24	\$141.57	\$169.80
2012	\$120.10	\$142.76	\$201.75	\$193.79	\$196.55	\$195.15	\$185.28	\$166.66	\$158.60	\$168.48	\$154.03	\$146.95	\$174.49
2013	\$140.44	\$155.34	\$214.41	\$217.16	\$210.15	\$206.61	\$216.29	\$186.73	\$173.61	\$181.84	\$171.39	\$148.17	\$190.09
2014	\$151.86	\$160.65	\$239.51	\$235.61	\$227.19	\$223.55	\$223.81	\$196.96	\$176.71	\$199.84	\$173.86	\$162.30	\$202.07
2015	\$167.84	\$167.90	\$251.59	\$257.55	\$237.05	\$238.55	\$240.80	\$202.83	\$196.55	\$212.63	\$180.44	\$167.06	\$213.79
2016	\$168.22	\$184.01	\$273.05	\$258.44	\$238.69	\$244.87	\$243.70	\$196.53	\$204.76	\$203.36	\$188.29	\$183.87	\$219.85
2017	\$171.92	\$190.90	\$267.92	\$263.22	\$245.30	\$247.27	\$254.71	\$208.61	\$199.47	\$203.20	\$187.17	\$184.17	\$223.30
2018	\$184.31	\$204.60	\$296.32	\$274.02	\$262.27	\$261.53	\$265.05	\$217.11	\$217.34	\$220.80	\$202.26	\$195.15	\$237.70
2019	\$183.94	\$207.87	\$293.48	\$278.92	\$263.93	\$268.59	\$275.88	\$221.55	\$202.19	\$214.40	\$213.11	\$188.66	\$239.79
2020	\$186.30	\$197.60	\$293.71	\$134.99	\$213.06	\$254.99	\$259.41	\$221.17	\$217.48	\$209.72	\$199.49	\$177.75	\$215.25
2021	\$167.95	\$191.17	\$279.29	\$305.26	\$333.51	\$313.23	\$329.03	\$268.96	\$260.19	\$265.25	\$248.26	\$262.33	\$269.92
2022	\$211.17	\$258.01	\$351.18	\$362.03	\$327.45	\$334.98	\$342.69	\$275.04	\$267.47	\$278.96	\$251.17	\$273.40	\$294.45
2023	\$226.74	\$265.70	\$366.30	\$362.48	\$338.25	\$327.83	\$324.46	\$270.02	\$262.71	\$266.22	\$253.07	\$252.88	\$293.06
2024	\$230.38	\$266.91	\$361.17	\$345.09	\$329.30	\$324.97	\$332.81	\$277.10	\$267.95	\$272.11	\$274.75	\$251.47	\$294.50
2025	\$239.66	\$274.93	\$344.96	\$367.74	\$338.54	\$329.95	\$337.18	\$286.65	\$272.66	\$291.46	\$281.08	\$265.25	\$302.51

Source: STR.

### Visitor Spending vs. Spending by Local Residents: An Evidence-Based Approach

Based on surveys of visitors to Amelia Island in 2025, visitors spent \$697,337,000 in Nassau County over the calendar year. Of this total, \$574,481,600 came from visitors to Amelia Island who stayed in paid accommodations, such as hotels, resorts, and vacation rentals.

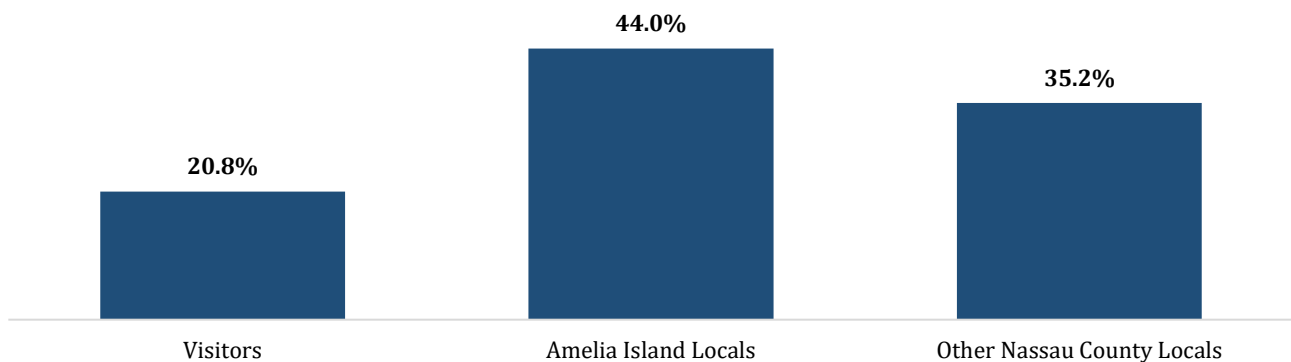
**Figure 23: Visitors' vs. Local Residents' Spending in Nassau County<sup>27</sup>**

Spending in Nassau County	Dollar Amount	Percentage
Visitors	\$697,337,000	20.8%
Amelia Island Locals	\$1,474,883,200	44.0%
Other Nassau County Locals	\$1,180,610,400	35.2%
Total Spending	\$3,352,830,600	100.0%

Source: Downs & St. Germain Research, U.S. Census Bureau, Florida Department of Revenue, and Florida Office of Economic & Demographic Research.

All three segments; visitors, Amelia Island residents, and residents living in other parts of Nassau County, are nearly equally responsible for Nassau County's economic well-being. It should be noted that there is additional economic impact from visitors beyond their direct spending. Businesses that serve visitors recirculate visitors' spending by buying goods and services to run their business from other companies in Nassau County. This is called the induced effect of visitors' direct spending in Nassau County. Employees of businesses that serve visitors spend their wages in the community, and this is called the induced effect of direct spending by visitors in Nassau County.

**Figure 24: Visitors Contribution to Nassau County's Economy**



Source: Downs & St. Germain Research, U.S. Census Bureau, Florida Department of Revenue, and Florida Office of Economic & Demographic Research.

Total consumer spending in Nassau County is approximately \$3.4 billion. That translates to roughly \$85,300 of spending per household in Nassau County. Of course, each household in Nassau County does not spend that much, since visitors account for 20.8% of this spending, but that is the consumer purchasing power of Nassau County after factoring in the purchasing power of visitors.

The value of having greater consumer purchasing power in Nassau County is the variety, quality, and quantity of goods and services this purchasing power generates. For example, the variety of unique and excellent dining options in Amelia Island far exceeds the options available in the remainder of Nassau County and counties to the west of Nassau County such as Baker and Columbia that do not benefit from Amelia Island's tourism.

The comparative advantages of consumer purchasing power are not limited to dining and retail. Nassau County has a better healthcare network, infrastructure, school system, and more entertainment and more cultural opportunities than if there were no tourism in Amelia Island. The point is not to degrade counties without tourism, but rather to illustrate the advantages that greater consumer purchasing power based on tourism brings to a community.

<sup>27</sup> Spending for Amelia Island and Nassau County locals are based on chained 2025 U.S. dollars.

## Detailed Analysis of Visitor Spending in Nassau County

With \$697,337,000 in direct spending from visitors in 2025 resulting in \$816,889,000 in economic impact, it is evident that tourism is the lifeblood of Nassau County's economy. Visitors spend money on:

- Hotel rooms and vacation properties
- Meals in local restaurants
- Items in general merchandise stores
- Gas
- Clothes and other retail items
- Attractions and entertainment
- Recreation

They spend money on the traditional vacation categories listed above, but they also have emergency medical needs; hire architects, engineers, and contractors to build their second homes; and buy computers, smartphones, and other business necessities as they conduct business from their rental home, hotel room, local coffeehouse, or second home.

**Figure 25: Spending in Nassau County by Visitors to Amelia Island Staying in Paid Accommodations**

Category	CY2025
Accommodations	\$237,500,200
Restaurants	\$144,771,800
Groceries	\$35,695,600
Shopping	\$83,008,400
Entertainment	\$36,064,900
Transportation	\$29,669,100
Other	\$7,771,600
<b>Total Spending</b>	<b>\$574,481,600</b>

Source: Downs & St. Germain Research.

Accommodations are the single largest spending category among visitors, as hotels, resorts, property rental agencies, and other lodging enterprises collected \$238 million in revenue from visitors throughout 2025. This figure was derived, in large part, from Tourist Development Tax (TDT) from Amelia Island and from visitor reports during surveys conducted throughout the year.

### Spending by All Visitors

Visitors who stay in paid accommodations accounted for \$574 million in direct spending in 2025.

While most visitor spending (82.4%) originated from visitors staying in paid accommodations, visitors who stayed with friends or relatives spent \$106.1 million in 2025, while day trippers spent \$16.8 million.

**Figure 26: Visitors' Direct Spending by Visitor Type**

Visitor Type	CY2025
Paid Accommodations	\$574,481,600
VFRs	\$106,053,500
Day Trippers	\$16,801,900

Source: Downs & St. Germain Research.

Because visitors staying in paid accommodations account for such a large share of total visitation, spending on accommodations remains the single largest expenditure category, despite 40.8% of visitors spending nothing on accommodations.

**Figure 27: CY2025 Visitor Travel Expenditures by Category**

Category	All Visitors	Paid Visitors	VFRs	Day Trippers
Accommodations	\$237,500,200	\$237,500,200	\$0	\$0
Restaurants	\$198,120,400	\$144,771,800	\$45,683,100	\$7,665,500
Groceries	\$48,209,700	\$35,695,600	\$11,554,400	\$959,700
Shopping	\$112,975,200	\$83,008,400	\$24,762,300	\$5,204,500
Entertainment	\$49,893,300	\$36,064,900	\$12,966,300	\$862,100
Transportation	\$39,090,300	\$29,669,100	\$7,763,800	\$1,657,400
Other	\$11,547,900	\$7,771,600	\$3,323,600	\$452,700

Source: Downs & St. Germain Research.

**Quarterly Spending by Visitors Staying in Paid Accommodations**

Visitor spending across quarters of the year is fairly uniform, though there is some seasonality in the warmer months, when 56% of spending by visitors staying in paid accommodations occurs.

**Figure 28: Quarterly Direct Spending by Visitors Staying in Paid Accommodations**

Quarter	CY2019	CY2021	CY2023	CY2025
January - March	\$99,760,617	\$98,346,659	\$154,381,400	\$146,573,200
April - June	\$103,990,704	\$107,108,520	\$169,510,500	\$183,180,200
July - September	\$93,590,924	\$154,196,084	\$137,153,100	\$139,691,000
October - December	\$77,030,455	\$114,223,836	\$114,937,800	\$105,037,200

Source: Downs & St. Germain Research and Research Data Services.

**Trends in Visitor Spending**

Typical travel parties staying in paid accommodations spent \$2,995 in Amelia Island in CY2025, up 40% from CY2019.

**Figure 29: Year-to-Year Travel Expenditures by Visitors who Stayed in Paid Accommodations**

Year	Per Travel Party	Per Person/Trip	Per Person/Day
2019	\$2,138	\$737	\$184
2021	\$2,511	\$897	\$236
2023	\$2,571	\$914	\$251
2025	\$2,995	\$966	\$236

Source: Downs & St. Germain Research and Research Data Services.

**Figure 30: Travel Party Expenditures of Visitors who Stayed in Paid Accommodations**

Category	CY2019	CY2021	CY2023	CY2025
Total	\$2,138	\$2,511	\$2,571	\$2,995
Accommodations	\$884	\$1,020	\$1,108	\$1,238
Restaurants	\$488	\$611	\$605	\$755
Groceries	\$73	\$110	\$87	\$186
Shopping	\$244	\$275	\$297	\$433
Entertainment	\$208	\$234	\$206	\$188
Transportation	\$175	\$190	\$177	\$155
Other	\$66	\$71	\$90	\$41

Source: Downs & St. Germain Research and Research Data Services.

**Key Performance Indicators for Amelia Island**

There are several Key Performance Indicators (KPIs) that track tourism performance, including:

- Number of visitors
- Direct expenditures by visitors
- Economic impact of visitors
- Occupancy rates for properties housing visitors

- Room rates for properties housing visitors
- RevPAR for properties housing visitors
- Travel party size for visitors staying in paid accommodations
- Nights spent by visitors staying in paid accommodations
- Interest in returning
- Rating of experience in Amelia Island

**Figure 31: Metrics for Visitors Staying in Paid Accommodations**

Visitor Profile	CY2019	CY2021	CY2023	CY2025
Number of Visitors	507,820	528,310	630,200	594,700
Direct Expenditures	\$374,372,700	\$473,875,200	\$575,982,800	\$574,481,600
Occupancy	59.7%	58.5%	54.6%	55.8%
Room Rates	\$220.97	\$268.40	\$306.24	\$287.21
RevPAR	\$132.02	\$157.05	\$167.21	\$160.20
Travel Party Size	2.9	2.8	3.6	3.1
Nights Spent	4.0	3.8	2.8	4.1
Will Return	91%	94%	94%	98%

Source: Downs & St. Germain Research and Research Data Services.

The most important KPIs to measure over time are number of visitors, direct spending, and economic impact, as other KPIs simply feed into these metrics. Since 2019, the number of visitors staying in paid accommodations has increased 17%, and direct spending by these visitors has increased 53%.

**Figure 32: Number of Visitors Staying in Paid Accommodations by Year**

Year	Jan – Mar	Apr – Jun	Jul – Sept	Oct – Dec	Total	Percent Change
2019	135,320	141,060	126,950	104,490	507,820	-
2021	109,640	119,410	171,910	127,350	528,310	+4.0%
2023	164,600	189,100	151,200	125,300	630,200	+19.3%
2025	131,500	196,200	139,000	118,200	584,900	-7.2%

Source: Downs & St. Germain Research and Research Data Services.

The Southeast (excluding Florida) is the most common origin of visitors to Amelia Island, accounting for 43.6% of visitors to Amelia Island who stayed in paid accommodations in 2025. Adding Florida to the Southeast's total brings the region's visitor share up to 62.1%.

**Figure 33: Number of Visitors Staying in Paid Accommodations by Origin**

Year	Florida	Southeast	Northeast	Midwest	West	International	Total
2019	110,252	200,883	78,185	70,085	21,279	27,136	507,820
2021	152,516	253,407	50,098	49,719	19,186	3,385	528,310
2023	171,334	290,788	68,024	65,366	20,790	13,898	630,200
2025	108,340	255,440	86,750	89,800	19,070	26,710	586,110

Source: Downs & St. Germain Research and Research Data Services.

## Quarterly Performance Indicators for Visitors Staying in Paid Accommodations

**Figure 34: January – March Metrics for Visitors Staying in Paid Accommodations**

Visitor Profile	CY2019	CY2021	CY2023	CY2025
Number of Visitors	135,320	109,640	164,600	131,500
Direct Expenditures	\$99,760,617	\$122,891,656	\$154,381,400	\$146,573,200
Occupancy	70.6%	50.5%	63.5%	62.4%
Room Rates	\$221.74	\$221.07	\$271.15	\$276.34
RevPAR	\$156.48	\$111.63	\$172.18	\$172.44
Travel Party Size	2.7	2.7	2.8	2.8
Nights Spent	3.7	3.7	3.6	4.1
Will return	91%	92%	93%	97%
Will recommend area	97%	99%	100%	99%

Source: Downs & St. Germain Research and Research Data Services.

**Figure 35: April – June Metrics for Visitors Staying in Paid Accommodations**

Visitor Profile	CY2019	CY2021	CY2023	CY2025
Number of Visitors	141,060	119,410	189,100	196,200
Direct Expenditures	\$129,944,304	\$133,840,269	\$169,510,500	\$183,180,200
Occupancy	69.7%	69.9%	66.8%	69.6%
Room Rates	\$283.53	\$330.77	\$340.31	\$335.87
RevPAR	\$197.74	\$231.06	\$227.33	\$233.77
Travel Party Size	3.1	2.8	3.1	3.4
Nights Spent	4.4	3.9	3.7	4.1
Will return	90%	95%	96%	98%
Will recommend area	97%	99%	99%	100%

Source: Downs & St. Germain Research and Research Data Services.

**Figure 36: July – September Metrics for Visitors Staying in Paid Accommodations**

Visitor Profile	CY2019	CY2021	CY2023	CY2025
Number of Visitors	126,950	171,910	151,200	139,000
Direct Expenditures	\$116,948,988	\$192,679,775	\$137,153,100	\$139,691,000
Occupancy	58.2%	62.0%	57.6%	55.5%
Room Rates	\$243.01	\$307.13	\$311.28	\$317.17
RevPAR	\$141.36	\$190.30	\$179.30	\$176.03
Travel Party Size	3.1	2.9	2.9	3.0
Nights Spent	4.2	3.8	3.8	4.3
Will return	93%	94%	94%	99%
Will recommend area	9%	98%	99%	100%

Source: Downs & St. Germain Research and Research Data Services.

**Figure 37: October – December Metrics for Visitors Staying in Paid Accommodations**

Visitor Profile	CY2019	CY2021	CY2023	CY2025
Number of Visitors	104,490	127,350	125,300	118,200
Direct Expenditures	\$96,255,420	\$142,731,400	\$114,937,800	\$105,037,200
Occupancy	46.1%	50.4%	46.8%	44.0%
Room Rates	\$205.15	\$269.32	\$264.17	\$265.96
RevPAR	\$94.55	\$135.84	\$123.63	\$117.02
Travel Party Size	2.5	2.6	2.7	3.0
Nights Spent	3.9	3.8	3.5	3.9
Will return	91%	94%	94%	98%
Will recommend area	97%	99%	97%	100%

Source: Downs & St. Germain Research and Research Data Services.

## Quarterly Spending by All Visitors

Amelia Island is less seasonally dependent than many destinations in Florida. It is not unusual for Florida beach destinations to rely on up to half of visitor spending during three or four months of the year. Amelia Island has done an excellent job of developing events that attract visitors in each season. This permits businesses to employ experienced employees throughout the year.

**Figure 38: CY2025 Quarterly Visitor Spending by Type of Visitor**

Type of Visitor	Jan - Mar	Apr - Jun	Jul - Sept	Oct - Dec	Totals
Stayed in Commercial Lodging	\$146,573,200	\$183,180,200	\$139,691,000	\$105,037,200	\$574,481,600
Visiting Friends/Relatives	\$20,568,200	\$36,647,900	\$30,011,900	\$18,825,500	\$106,053,500
Day Trippers	\$3,378,300	\$7,356,400	\$2,541,400	\$3,525,800	\$16,801,900
Total Spending	\$170,519,700	\$227,184,500	\$172,244,300	\$127,388,500	\$697,337,000
% of Annual Spending	24.5%	32.6%	24.7%	18.2%	100.0%

Source: Downs & St. Germain Research.

## Employment, Wages, & Taxes

When accounting for visitors' total impact on the economy, tourism is a top employer of Nassau County residents; 4,500 jobs were attributable to direct spending from visitors in 2025, and another 1,400 jobs were attributable to the induced and indirect effects of visitors' spending.

**Figure 39: Jobs Attributable to Amelia Island Tourism**

Employment	Direct	Indirect	Induced	Total
Jobs supported	4,500	1,000	400	5,900

Source: Downs & St. Germain Research and IMPLAN.

## Determining the Number of Jobs Supported by Tourism

When examining data compiled by the Bureau of Economic Analysis, 7,166 Nassau County residents were employed in the Leisure & Hospitality industry in 2025.

**Figure 40: Employed Persons in Nassau County<sup>28,29</sup>**

Industry	2019	2021	2023	2025
Farming	482	532	581	522
Natural Resources	516	534	551	493
Construction	2,057	2,307	2,728	2,762
Manufacturing	1,565	1,749	1,964	1,891
Trade, transportation, and utilities	5,981	6,640	7,766	7,811
Information	336	407	451	435
Financial Activities	3,677	5,094	6,132	6,362
Professional and Business Services	5,804	5,411	6,287	6,294
Education and Health Services	3,428	3,661	4,258	4,229
Leisure and hospitality <sup>30</sup>	6,493	5,999	7,018	7,166
Other services	2,927	3,062	3,570	3,569
Government enterprises	3,769	3,742	4,322	4,269
Total	37,035	39,138	45,628	45,803

Source: Bureau of Economic Analysis.

<sup>28</sup> Total number of employed residents in Nassau County based on the Bureau of Labor Statistics and Bureau of Economic Analysis, which count the employed as "all persons who, during the reference week (the week including the 12th day of the month), (a) did any work as paid employees, worked in their own business or profession or on their own farm, or worked 15 hours or more as unpaid workers in an enterprise operated by a member of their family, or (b) were not working but who had jobs from which they were temporarily absent because of vacation, illness, bad weather, childcare problems, maternity or paternity leave, labor-management dispute job training, or other family or personal reasons, whether or not they were paid for the time off or were seeking other jobs. Each employed person is counted only once, even if he or she holds more than one job."

<sup>29</sup> Data provided by the Bureau of Economic Analysis has been modeled for CY2025 based on prior years and is subject to change.

<sup>30</sup> The Bureau of Economic Analysis includes the following in the leisure and hospitality industry: performing arts, spectator sports, and related industries; museums, historical sites, and similar institutions; amusement, gambling, and recreation industries; accommodations; and food services and drinking places.

Visitors to Amelia Island account for 20.8% of all spending in Nassau County, and this spending pervades nearly all industry categories. Figure 41 examines the impact of tourism on these high-level industries.

**Figure 41: Employment Supported by Tourism in Nassau County by Industry<sup>31</sup>**

Industry	Employed Persons	% from Tourism	# from Tourism
Farming	522	2.2%	11
Natural Resources	493	0.1%	1
Construction	2,762	1.4%	38
Manufacturing	1,891	0.2%	4
Trade, transportation, and utilities	7,811	14.8%	1,155
Information	435	5.2%	23
Financial Activities	6,362	13.2%	841
Professional and Business Services	6,294	7.9%	496
Education and Health Services	4,229	1.5%	64
Leisure and hospitality <sup>32</sup>	7,166	44.6%	3,195
Other services	3,569	2.2%	77
Government enterprises	4,269	0.0%	0
Total	45,803	12.9%	5,900

Source: Bureau of Economic Analysis and IMPLAN.

While one might argue with the specific percentage of each industry category that is attributed to visitors, a sensitivity analysis would show that the total number of jobs attributed to tourism would change only slightly as one decreased or increased the percentages of jobs attributed to tourism in the table above.

To put the tourism-related employment figure in perspective, 12.9% of jobs in Nassau County are supported by tourism in Amelia Island.

**Employment Data**

**Figure 42: Unemployment Rate**

CY2025	January - March	April - June	July - September	October - December	CY2025
Nassau County	3.6%	3.6%	4.2%	4.8%	4.0%
Florida	3.6%	3.6%	4.2%	4.7%	4.0%

Source: St. Louis Federal Reserve.

<sup>31</sup> Data provided by the Bureau of Economic Analysis has been modeled for CY2025 based on prior years and is subject to change.

<sup>32</sup> The Bureau of Economic Analysis includes the following in the leisure and hospitality industry: performing arts, spectator sports, and related industries; museums, historical sites, and similar institutions; amusement, gambling, and recreation industries; accommodations; and food services and drinking places. These industries include a large number of jobs that are primarily supported by the spending of residents, not visitors.

**Figure 43: Employment Share by Industry for Nassau County, Florida, and the U.S.<sup>33</sup>**

Industry	U.S. Total	Florida	Nassau County
Farm employment	0.4%	0.4%	1.1%
Forestry, etc.	0.4%	0.2%	0.8%
Mining	0.4%	0.1%	0.2%
Utilities	0.3%	0.2%	0.2%
Construction	5.8%	6.7%	6.0%
Manufacturing	7.2%	3.6%	4.1%
Wholesale trade	3.6%	3.5%	1.4%
Retail trade	9.3%	10.1%	12.4%
Transportation & warehousing	5.4%	6.0%	3.1%
Information	1.9%	1.5%	0.9%
Finance & insurance	3.9%	4.4%	5.9%
Real estate & rentals	3.4%	4.6%	8.0%
Professional, scientific, technical	8.1%	8.5%	6.6%
Management	1.4%	1.1%	0.8%
Administrative	6.4%	8.3%	6.3%
Educational	2.1%	2.0%	0.9%
Healthcare	12.7%	11.9%	8.3%
Arts, entertainment, recreation	2.3%	3.0%	2.5%
Accommodations & food service	8.1%	8.9%	13.2%
Other services	4.9%	5.9%	7.8%
Government enterprises	11.8%	8.6%	9.3%

Source: Bureau of Economic Analysis.

NAICS is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing and publishing statistical data related to the U.S. business economy.

Figures compiled by the U.S. Bureau of Labor Statistics (BLS) and U.S. Bureau of Economic Analysis (BEA) do not factor in other jobs that service visitors but are not strictly classified as jobs within the leisure and hospitality sector. For example, the leisure and hospitality sector includes hotels, meeting facilities, restaurants, bars, etc., but this section does not include retail shops and services that sell to visitors.

### Wages Paid by Visitors

In 2025, employed persons in Nassau County earned a total of \$1,945,261,554 in wages, an average of \$42,470 per person.

**Figure 44: Employment, Wages, & Jobs for Nassau County**

Industry	Employed Persons	Average Wage	Total Wages Paid	% of Wages by Sector
Farming	522	\$56,416	\$29,449,229	1.5%
Natural Resources	493	-	-	-
Construction	2,762	\$41,926	\$115,799,181	6.0%
Manufacturing	1,891	\$84,618	\$160,013,458	8.2%
Trade, transportation, and utilities	7,811	\$33,170	\$259,093,334	13.3%
Information	435	\$50,382	\$21,916,035	1.1%
Financial Activities	6,362	\$17,311	\$110,135,043	5.7%
Professional and Business Services	6,294	\$39,634	\$249,456,550	12.8%
Education and Health Services	4,229	\$46,601	\$197,074,460	10.1%
Leisure and hospitality	7,166	\$35,947	\$257,596,481	13.2%
Other services	3,569	\$26,319	\$93,932,531	4.8%
Government enterprises	4,269	\$105,597	\$450,795,252	23.3%
Total	45,803	\$42,470	\$1,945,261,554	100.0%

Source: Bureau of Economic Analysis.

<sup>33</sup> Data provided by the Bureau of Economic Analysis has been modeled for CY2025 based on prior years and is subject to change.

As stated previously in this report, certain percentages of jobs in other industry sectors are dependent on visitors to Amelia Island. Figure 45 factors in wages in all industry sectors that can reasonably be attributed to tourism.

**Figure 45: Wages Attributed to Tourism in Nassau County**

Industry	Total Wages Paid	% from Tourism	\$ from Tourism
Farming	\$29,449,229	0.1%	\$30,420
Natural Resources	-	-	-
Construction	\$115,799,181	1.9%	\$2,182,883
Manufacturing	\$160,013,458	0.2%	\$240,585
Trade, transportation, and utilities	\$259,093,334	17.3%	\$44,741,129
Information	\$21,916,035	9.1%	\$1,992,564
Financial Activities	\$110,135,043	14.2%	\$15,669,786
Professional and Business Services	\$249,456,550	11.2%	\$27,818,435
Education and Health Services	\$197,074,460	2.0%	\$3,950,346
Leisure and hospitality	\$257,596,481 <sup>34</sup>	46.8%	\$120,542,714
Other services	\$93,932,531	3.6%	\$3,409,416
Government enterprises	\$450,795,252	0.0%	\$0
Total	\$1,945,261,554	11.3%	\$220,578,278 <sup>35</sup>

Source: Bureau of Economic Analysis and IMPLAN.

**Figure 46: Average Wage by Industry<sup>36</sup>**

Industry	Florida	Nassau County
Farming	\$59,882	\$56,416
Natural Resources	\$74,733	-
Construction	\$66,400	\$41,926
Manufacturing	\$98,427	\$84,618
Trade, transportation, and utilities	\$61,416	\$33,170
Information	\$119,977	\$50,382
Financial Activities	\$83,092	\$17,311
Professional and Business Services	\$75,327	\$39,634
Education and Health Services	\$71,052	\$46,601
Leisure and hospitality	\$43,984	\$35,947
Other services	\$38,893	\$26,319
Government enterprises	\$112,784	\$105,597
Total	\$70,716	\$42,470

Source: Bureau of Economic Analysis.

<sup>34</sup> The Bureau of Economic Analysis includes the following in the leisure and hospitality industry: performing arts, spectator sports, and related industries; museums, historical sites, and similar institutions; amusement, gambling, and recreation industries; accommodations; and food services and drinking places. These industries include a large number of jobs that are primarily supported by the spending of residents, not visitors.

<sup>35</sup> Total tourism-supported wages in Figure 45 are less than the overall total tourism-supported wages for CY2025 (\$221,326,200) because some spending is recorded in unclassified residual government industry sectors in IMPLAN and cannot be fully allocated to tourism industries.

<sup>36</sup> Data provided by the Bureau of Economic Analysis has been modeled for CY2025 based on prior years and is subject to change.

## Tourism’s Impact on Nassau County Taxable Sales

In 2025, total taxable sales in Nassau County amounted to \$1.9 billion, of which \$388.2 million was attributable to tourism; that is, 20.8% of taxable sales in Nassau County in 2025 were attributable to tourism.

**Figure 47: Total Taxable Sales for Florida & Nassau County**

Taxable Sales	Florida	Nassau County
January – March	\$181.5 billion	\$430.3 million
April – June	\$186.4 billion	\$522.8 million
July – September	\$173.8 billion	\$474.7 million
October – December	\$173.0 billion	\$438.3 million
Total	\$714.8 billion	\$1.9 billion

Source: Florida Department of Revenue.

**Figure 48: Taxable Sales Attributed to Tourism for Florida & Nassau County**

Taxable Sales	Florida (\$)	Nassau County (\$)	Florida (%)	Nassau County (%)
January – March	\$14.3 billion	\$89.5 million	25.6%	23.1%
April – June	\$14.5 billion	\$108.7 million	26.1%	28.0%
July – September	\$13.3 billion	\$98.7 million	23.9%	25.4%
October – December	\$13.6 billion	\$91.2 million	24.4%	23.5%
Total	\$55.7 billion	\$388.2 million	100.0%	100.0%

Source: Florida Department of Revenue.

In total, \$22.5 million in sales taxes in Nassau County in 2025 were attributable to tourism.

**Figure 49: Sales Tax Collections & Amount Attributed to Tourism in Nassau County**

Season	Total Taxable Sales	Sales Tax Collections	Collections from Tourism
Winter	\$430.3 million	\$24.9 million	\$5.2 million
Spring	\$522.8 million	\$30.4 million	\$6.3 million
Summer	\$474.7 million	\$27.6 million	\$5.7 million
Fall	\$438.3 million	\$25.2 million	\$5.2 million
Total	\$1.9 billion	\$108.2 million	\$22.5 million

Source: Florida Department of Revenue.

## Industry Location Quotients

Another statistic that reflects the importance of Amelia Island tourism to Nassau County’s economy is comparing the percentage of labor force attributable to tourism in Nassau, the State of Florida, and across the United States. Industry location quotients (LQs) are used to make this type of comparison.

LQs are ratios that compare the concentration of employment in one sector of the economy in one geographic area to another. LQs can be used to measure the concentration of employment attributable to tourism in specific counties, states, regions, etc. Florida, in general, has a higher LQ for tourism employment than the US average. Across the United States, the LQ for tourism is set arbitrarily and for comparison purposes at 1.00. States, counties, etc., that have LQs greater than 1.00 have a greater concentration of workers in the tourism sector. That is, tourism is comparatively more important to the economies of counties and states that have LQs greater than 1.00.

Nassau County has an LQ for tourism of 2.43, which means compared to all other counties in the U.S., Nassau County has 2.43 times the number of tourism jobs.

## Wage Location Quotients

Wage LQs indicate the extent to which a geographic area is dependent on wages for a specific industry sector. While Nassau County’s tourism employment LQ is 2.43, the wage LQ for tourism in Nassau County is 3.42, indicating that Nassau County has 3.42 times more tourism wages than a typical county in the United States. Figure 57 contains employment LQs and wage LQs.

## North American Industry Classification System (NAICS)

The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for collecting, analyzing, and publishing statistical data related to the U.S. business economy.

NAICS is a 2- through 6-digit hierarchical classification system, offering five levels of detail. Each digit in the code is part of a series of progressively narrower categories, and the more digits in the code signify greater classification detail. The first two digits designate the economic sector, the third digit designates the subsector, the fourth digit designates the industry group, the fifth digit designates the NAICS industry, and the sixth digit designates the national industry.

The 5-digit NAICS code is the level at which there is comparability in code and definitions for most of the NAICS sectors across the three countries participating in NAICS (the United States, Canada, and Mexico). The 6-digit level allows for the United States, Canada, and Mexico each to have country-specific detail. The following figures show critical NAICS codes for Nassau County and the corresponding LQs.

**Figure 50: Number of Jobs by NAICS Code<sup>37</sup>**

Industry	United States	Florida	Nassau County
Farm employment	809,933	48,276	522
Forestry, fishing, and related activities	728,962	30,489	380
Mining, quarrying, and oil and gas extraction	693,665	6,802	113
Utilities	611,681	28,779	87
Construction	10,659,801	839,127	2,762
Manufacturing	13,324,716	454,214	1,891
Wholesale trade	6,572,625	433,814	641
Retail trade	17,153,806	1,258,775	5,668
Transportation and warehousing	9,945,628	753,169	1,415
Information	3,424,241	191,167	435
Finance and insurance	7,266,595	553,505	2,689
Real estate and rental and leasing	6,256,817	570,589	3,673
Professional, scientific, and technical services	14,884,044	1,066,157	3,020
Management of companies and enterprises	2,611,913	141,734	383
Administrative and support and waste management and remediation services	11,830,091	1,040,495	2,891
Educational services	3,907,343	249,855	422
Health care and social assistance	23,488,508	1,491,208	3,807
Arts, entertainment, and recreation	4,290,184	372,434	1,132
Accommodation and food services	14,891,988	1,116,436	6,034
Other services (except government and government enterprises)	8,977,871	740,985	3,569
Government and government enterprises	21,851,218	1,080,473	4,269

Source: Florida Department of Revenue.

**Figure 51: Percentage of Jobs by NAICS Codes<sup>38</sup>**

NAICS	United States	Florida	Nassau County
Farm employment	0.44%	0.39%	1.14%
Forestry, fishing, and related activities	0.40%	0.24%	0.83%
Mining, quarrying, and oil and gas extraction	0.38%	0.05%	0.25%
Utilities	0.33%	0.23%	0.19%
Construction	5.79%	6.73%	6.03%
Manufacturing	7.23%	3.64%	4.13%
Wholesale trade	3.57%	3.48%	1.40%
Retail trade	9.31%	10.10%	12.37%
Transportation and warehousing	5.40%	6.04%	3.09%
Information	1.86%	1.53%	0.95%
Finance and insurance	3.95%	4.44%	5.87%

<sup>37</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

<sup>38</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

Real estate and rental and leasing	3.40%	4.58%	8.02%
Professional, scientific, and technical services	8.08%	8.55%	6.59%
Management of companies and enterprises	1.42%	1.14%	0.84%
Administrative and support and waste management and remediation services	6.42%	8.35%	6.31%
Educational services	2.12%	2.00%	0.92%
Health care and social assistance	12.75%	11.96%	8.31%
Arts, entertainment, and recreation	2.33%	2.99%	2.47%
Accommodation and food services	8.09%	8.95%	13.17%
Other services (except government and government enterprises)	4.87%	5.94%	7.79%
Government and government enterprises	11.86%	8.67%	9.32%

Source: Florida Department of Revenue.

There is no NAICS code for tourism, yet Accommodation and Food Service (NAICS 72), Retail Trade (NAICS 44 & 45), Construction (NAICS 23), Real Estate and Rental and Leasing (NAICS 53), Professional and Technical Services (NAICS 54) and Arts, Entertainment & Recreation (NAICS 71) all are part of tourism.

**Figure 52: Wage & Employment Location Quotients for Leisure & Hospitality by Florida County<sup>39</sup>**

County	ELQ	WLQ	County	ELQ	WLQ
Alachua	1.39	1.63	Lee	1.47	1.91
Baker	1.16	1.42	Leon	1.49	1.38
Bay	1.92	2.64	Levy	1.51	1.98
Bradford	1.72	1.92	Liberty	-	-
Brevard	1.30	1.25	Madison	1.12	1.28
Broward	1.21	1.42	Manatee	1.46	2.03
Calhoun	0.88	0.95	Marion	1.31	1.58
Charlotte	1.70	2.24	Martin	1.44	1.98
Citrus	1.65	1.98	Miami-Dade	1.25	1.78
Clay	1.63	1.75	Monroe	4.15	7.59
Collier	1.92	2.80	<u>Nassau</u>	<u>2.43</u>	<u>3.42</u>
Columbia	1.37	1.63	Okaloosa	1.92	2.27
DeSoto	0.90	1.12	Okeechobee	1.11	1.60
Dixie	1.19	1.37	Orange	2.43	3.57
Duval	1.01	1.14	Osceola	2.11	3.27
Escambia	1.46	1.54	Palm Beach	1.47	1.72
Flagler	2.00	2.61	Pasco	1.40	1.49
Franklin	3.11	5.77	Pinellas	1.35	1.59
Gadsden	0.45	0.44	Polk	1.05	1.20
Gilchrist	1.38	1.57	Putnam	1.24	1.37
Glades	0.67	0.85	St. Johns	2.14	2.55
Gulf	2.08	2.73	St. Lucie	1.31	1.75
Hamilton	1.80	2.10	Santa Rosa	1.75	2.01
Hardee	1.73	2.81	Sarasota	1.47	1.84
Hendry	0.96	1.06	Seminole	1.02	0.97
Hernando	1.45	1.79	Sumter	1.46	1.81
Highlands	1.46	1.75	Suwannee	1.18	1.49
Hillsborough	1.06	1.21	Taylor	1.43	1.70
Holmes	1.25	1.58	Union	1.21	1.25
Indian River	1.51	2.21	Volusia	1.63	2.09
Jackson	1.17	1.33	Wakulla	1.75	1.93
Jefferson	1.22	1.38	Walton	2.62	4.26
Lafayette	0.64	0.33	Washington	1.31	1.75
Lake	1.34	1.58	Undefined	-	-

Source: Bureau of Labor Statistics.

<sup>39</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

### Industry Location Quotients Greater than 1.0

Figure 53 features employment LQs greater than 1.00 for Nassau County. Many of the LQs greater than 1.00 directly or indirectly serve visitors or provide the infrastructure for serving visitors.

*Figure 53: Employment Location Quotients Greater than 1.0 in Nassau County<sup>40</sup>*

Industry	Nassau County
NAICS 113 Forestry and logging	18.32
NAICS 322 Paper manufacturing	13.95
NAICS 525 Funds, trusts, and other financial vehicles	10.38
NAICS 562 Waste management and remediation services	6.72
NAICS 811 Repair and maintenance	4.51
NAICS 721 Accommodation	4.43
NAICS 532 Rental and leasing services	3.94
NAICS 114 Fishing, hunting and trapping	3.73
NAICS 814 Private households	3.57
NAICS 321 Wood product manufacturing	2.89
NAICS 449 Furniture, home furnishings, electronics, and appliance retailers	2.81
NAICS 456 Health and personal care retailers	2.06
NAICS 444 Building material and garden equipment and supplies dealers	1.89
NAICS 487 Scenic and sightseeing transportation	1.85
NAICS 459 Sporting goods, hobby, musical instrument, book, and miscellaneous retailers	1.80
NAICS 519 Web search portals, libraries, archives, and other information services	1.73
NAICS 445 Food and beverage retailers	1.65
NAICS 813 Religious, grantmaking, civic, professional, and similar organizations	1.57
NAICS 713 Amusement, gambling, and recreation industries	1.53
NAICS 481 Air transportation	1.52
NAICS 237 Heavy and civil engineering construction	1.49
NAICS 722 Food services and drinking places	1.48
NAICS 457 Gasoline stations and fuel dealers	1.39
NAICS 458 Clothing, clothing accessories, shoe, and jewelry retailers	1.39
NAICS 623 Nursing and residential care facilities	1.30
NAICS 238 Specialty trade contractors	1.29
NAICS 455 General merchandise retailers	1.27
NAICS 236 Construction of buildings	1.21
NAICS 812 Personal and laundry services	1.21
NAICS 622 Hospitals	1.17

Source: Bureau of Labor Statistics.

Most sectors of Nassau County’s economy have employment LQs less than 1.00.

<sup>40</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

Figure 54: Employment Location Quotients for the U.S., Florida, & Nassau County<sup>41</sup>

Industry	U.S.	FL	Nassau
NAICS 111 Crop production	1.00	1.22	0.30
NAICS 112 Animal production and aquaculture	1.00	0.32	0.73
NAICS 113 Forestry and logging	1.00	0.64	18.32
NAICS 114 Fishing, hunting and trapping	1.00	0.97	3.73
NAICS 115 Support activities for agriculture and forestry	1.00	0.47	0.79
NAICS 211 Oil and gas extraction	1.00	0.01	-
NAICS 212 Mining (except oil and gas)	1.00	0.28	-
NAICS 221 Utilities	1.00	0.04	0.86
NAICS 236 Construction of buildings	1.00	0.70	1.21
NAICS 237 Heavy and civil engineering construction	1.00	1.14	1.49
NAICS 238 Specialty trade contractors	1.00	1.15	1.29
NAICS 311 Food manufacturing	1.00	1.32	0.03
NAICS 312 Beverage and tobacco product manufacturing	1.00	0.35	0.42
NAICS 313 Textile mills	1.00	0.66	-
NAICS 314 Textile product mills	1.00	0.14	-
NAICS 321 Wood product manufacturing	1.00	0.73	2.89
NAICS 322 Paper manufacturing	1.00	0.63	13.95
NAICS 323 Printing and related support activities	1.00	0.74	0.19
NAICS 325 Chemical manufacturing	1.00	0.56	0.52
NAICS 326 Plastics and rubber products manufacturing	1.00	0.33	-
NAICS 327 Nonmetallic mineral product manufacturing	1.00	0.70	-
NAICS 332 Fabricated metal product manufacturing	1.00	0.55	0.38
NAICS 333 Machinery manufacturing	1.00	0.52	0.09
NAICS 334 Computer and electronic product manufacturing	1.00	0.32	0.20
NAICS 336 Transportation equipment manufacturing	1.00	0.97	-
NAICS 337 Furniture and related product manufacturing	1.00	0.26	0.30
NAICS 339 Miscellaneous manufacturing	1.00	0.50	0.53
NAICS 423 Merchant wholesalers, durable goods	1.00	0.50	0.39
NAICS 424 Merchant wholesalers, nondurable goods	1.00	0.74	0.58
NAICS 425 Wholesale trade agents and brokers	1.00	0.44	0.86
NAICS 441 Motor vehicle and parts dealers	1.00	0.52	0.64
NAICS 444 Building material and garden equipment and supplies dealers	1.00	0.64	1.89
NAICS 445 Food and beverage retailers	1.00	0.96	1.65
NAICS 449 Furniture, home furnishings, electronics, and appliance retailers	1.00	1.00	2.81
NAICS 455 General merchandise retailers	1.00	1.11	1.27
NAICS 456 Health and personal care retailers	1.00	0.82	2.06
NAICS 457 Gasoline stations and fuel dealers	1.00	1.25	1.39
NAICS 458 Clothing, clothing accessories, shoe, and jewelry retailers	1.00	1.13	1.39
NAICS 459 Sporting goods, hobby, musical instrument, book, and miscellaneous retailers	1.00	1.31	1.80
NAICS 481 Air transportation	1.00	1.28	1.52
NAICS 484 Truck transportation	1.00	1.08	0.61
NAICS 485 Transit and ground passenger transportation	1.00	1.29	0.62
NAICS 487 Scenic and sightseeing transportation	1.00	0.74	1.85
NAICS 488 Support activities for transportation	1.00	1.34	0.88
NAICS 492 Couriers and messengers	1.00	1.06	0.64
NAICS 493 Warehousing and storage	1.00	1.63	-
NAICS 512 Motion picture and sound recording industries	1.00	1.76	0.54
NAICS 513 Publishing industries	1.00	4.60	0.37
NAICS 516 Broadcasting and content providers	1.00	0.69	1.14

<sup>41</sup> Data provided by the Bureau of Labor Statistics is subject to change due to the unavailability of October - December 2025 data at the time of compiling this report. October - December 2025 data was modeled for this report.

<b>Industry (cont'd)</b>	<b>U.S.</b>	<b>FL</b>	<b>Nassau</b>
NAICS 517 Telecommunications	1.00	0.49	0.25
NAICS 518 Computing infrastructure providers, data processing, web hosting, and related services	1.00	0.15	0.58
NAICS 519 Web search portals, libraries, archives, and other information services	1.00	1.78	1.73
NAICS 522 Credit intermediation and related activities	1.00	1.43	0.86
NAICS 523 Securities, commodity contracts, and other financial investments and related activities	1.00	0.92	0.86
NAICS 524 Insurance carriers and related activities	1.00	0.95	0.29
NAICS 525 Funds, trusts, and other financial vehicles	1.00	0.85	10.38
NAICS 531 Real estate	1.00	0.65	0.84
NAICS 532 Rental and leasing services	1.00	0.75	3.94
NAICS 533 Lessors of nonfinancial intangible assets (except copyrighted works)	1.00	0.76	-
NAICS 541 Professional, scientific, and technical services	1.00	1.18	0.64
NAICS 551 Management of companies and enterprises	1.00	0.95	1.01
NAICS 561 Administrative and support services	1.00	0.52	0.58
NAICS 562 Waste management and remediation services	1.00	0.37	6.72
NAICS 611 Educational services	1.00	1.10	0.44
NAICS 621 Ambulatory health care services	1.00	0.92	0.56
NAICS 622 Hospitals	1.00	1.27	1.17
NAICS 623 Nursing and residential care facilities	1.00	1.65	1.30
NAICS 624 Social assistance	1.00	1.48	0.89
NAICS 711 Performing arts, spectator sports, and related industries	1.00	1.36	0.23
NAICS 712 Museums, historical sites, and similar institutions	1.00	1.62	0.50
NAICS 713 Amusement, gambling, and recreation industries	1.00	1.11	1.53
NAICS 721 Accommodation	1.00	0.83	4.43
NAICS 722 Food services and drinking places	1.00	1.27	1.48
NAICS 811 Repair and maintenance	1.00	1.03	4.51
NAICS 812 Personal and laundry services	1.00	0.99	1.21
NAICS 813 Religious, grantmaking, civic, professional, and similar organizations	1.00	1.09	1.57
NAICS 814 Private households	1.00	1.07	3.57
NAICS 999 Unclassified	1.00	0.92	0.69

Source: Bureau of Labor Statistics.

## Employers

Another view of tourism's impact on the jobs in Nassau County is to examine the major private sector employers. The major employers in Nassau County are shown in Figure 55.

**Figure 55: Major Employers in Nassau County**

<b>Employer</b>	<b>Employees</b>
Nassau County School District	2,464
The Omni Amelia Island Plantation	1,039
WestRock	620
Federal Aviation Administration	365
The Ritz-Carlton, Amelia Island	553
Baptist Medical Center Nassau	412
Nassau County Government	475
Rayonier	316
Care Centers of Nassau	200
Masonite Doors	140
City of Fernandina Beach	164
Life Care Center of Hilliard	330
White Oak Plantation	200
Walmart	420
Publix	150
Lowe's Home Improvement	142

Source: Nassau County Economic Development Board.

## Tourist Development Taxes

In addition to state sales and use tax and discretionary sales surtax, Florida law allows counties to impose local option transient rental taxes on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. The revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the approved uses vary according to the particular levy. Depending on a county's eligibility, the maximum tax rate varies from 3 to 6 percent. These local option taxes can be administered by the Department of Revenue or by one or more units of local government.

In Nassau County, the Tourist Development Tax (TDT) rate is 5% and applies to rentals of properties located south of the Intracoastal Waterway. Figure 56 tracks the amount of bed tax collected by hotels and other types of vacation rental properties by month for 2019, 2021, 2023, and 2025.

**Figure 56: Nassau County Bed Tax Collections by Month**

Month	CY2019	CY2021	CY2023	CY2025
January	\$395,083	\$327,209	\$579,394	\$604,029
February	\$535,726	\$359,764	\$856,011	\$846,524
March	\$899,566	\$832,840	\$1,357,684	\$1,315,410
April	\$813,379	\$943,014	\$1,264,780	\$1,390,318
May	\$729,577	\$1,090,600	\$1,068,028	\$1,198,759
June	\$874,467	\$1,191,817	\$1,309,673	\$1,379,115
July	\$974,109	\$1,386,180	\$1,441,258	\$1,477,271
August	\$546,864	\$794,528	\$831,039	\$927,909
September	\$387,544	\$751,732	\$748,795	\$721,921
October	\$506,490	\$799,049	\$844,921	\$875,992
November	\$464,756	\$661,764	\$689,679	\$667,161
December	\$368,909	\$626,983	\$558,689	\$565,644
Total	\$7,496,470	\$9,765,480	\$11,549,951	\$11,970,051

Source: AICVB.

In 2025, total bed tax collections reached \$11,970,051.46, a 3.6% increase from 2023. Approximately \$3,508,131 (29.3%) of these tax dollars were generated in the City of Fernandina Beach.

**Figure 57: Amelia Island Revenues by Property Type**

Property Type	CY2019	CY2021	CY2023	CY2025
B&B	\$3,861,201	\$4,889,882	\$4,905,697	\$2,549,463
Hotel	\$67,103,173	\$81,490,474	\$97,154,035	\$105,451,593
Property Management	\$69,854,180	\$93,625,747	\$109,208,802	\$113,854,407
Rooms <sup>42</sup>	NA	NA	\$415,487	\$112,198
Single Family	\$2,430,562	\$5,427,071	\$6,377,645	\$7,381,445
Condo	\$6,680,286	\$9,876,419	\$12,937,354	\$10,051,923
Total	\$149,929,403	\$195,309,593	\$230,999,020	\$239,401,029

Source: AICVB.

Hotels and property management companies represent the bulk of room revenues, and hence, tourist development tax (TDT) collections in Amelia Island. Together, they represent 92% of room revenues and bed tax collections.

<sup>42</sup> Rooms within a home rented individually by the homeowner. Added in May 2022.

**Figure 58: Amelia Island Bed Taxes by Property Type**

Property Type	CY2019	CY2021	CY2023	CY2025
B&B	\$193,600	\$244,494	\$245,285	\$127,473
Hotel	\$3,364,542	\$4,074,524	\$4,857,702	\$5,272,580
Property Management	\$3,502,477	\$4,681,287	\$5,460,440	\$5,692,720
Rooms <sup>43</sup>	NA	NA	\$20,774	\$5,610
Single Family	\$121,868	\$271,354	\$318,882	\$369,072
Condo	\$313,983	\$493,821	\$646,868	\$502,596
Total	\$7,496,470	\$9,765,480	\$11,549,951	\$11,970,051

Source: AICVB.

**Figure 59: Amelia Island Property Room Revenue Generated by Calendar Year**

Calendar Year	Revenue
CY2019	\$149,929,403
CY2021	\$195,309,593
CY2023	\$230,999,020
CY2025	\$239,401,029

Source: AICVB.

**Figure 60: Amelia Island Tourist Development Tax Collections by Calendar Year**

Calendar Year	Collections
CY2019	\$7,496,470.16
CY2021	\$9,765,480.65
CY2023	\$11,549,952.79
CY2025	\$11,970,051.46

Source: AICVB.

### The Economic Argument of Visitors from Nassau County Government’s Perspective

The intent of this study is not to make a case for or against tourism or for or against growth in tourism. The objective of the study is to simply document statistics about tourism’s economic impact in Nassau County. This section of the report examines the economic impact that tourism has on Nassau County government revenues and costs.

Typically, in destinations with significant numbers of visitors, some local residents maintain that visitors create negative impacts on the local government budget that is they require law enforcement services, they use streets and roads, they require garbage and recycling services, they use public spaces, beaches, etc. There is no denying that growth in the number of visitors to Nassau County over the past two decades has enhanced the need for planned growth of infrastructure and county services.

Conversely, tourism certainly has its advocates who cite revenues that visitors provide directly to Nassau County government. For example, owners of buildings that are rented to visitors pay property taxes, visitors pay sales taxes on retail purchases, visitors pay a range of use taxes, and visitors pay nearly all of the Tourist Development Tax. These local government revenues are used to provide services and build infrastructure for local residents as well as for visitors.

What has seldom been documented is the true “economic cost” of tourism to the Nassau County government vs. the economic benefit of tourism to the Nassau County government. This discussion is independent of other costs (wait times for restaurants, traffic, congestion, noise, etc., created by visitors) and other economic benefits (direct spending by visitors at restaurants, grocers, retail shops, etc., jobs created by these direct expenditures, and marketplace choices created for local residents, in large part, by visitors’ demand) created by visitors.

### Property Tax Attributed to Tourism

In determining the amount of property tax that is attributable to visitors to Amelia Island, it is clear that the appraised value of hotels and motels on Amelia Island, plus the appraised value of restaurants and other commercial properties along Amelia Island that serve visitors should be included. In addition to these properties, there are around 2,000 condominiums, rental houses, B&Bs, etc. that house visitors.

<sup>43</sup> Rooms within a home rented individually by the homeowner. Added in May 2022.

Assuming that each of these properties is valued approximately 50% higher than the average home in Nassau County, \$1.15 billion in property valuation is directly attributable to Amelia Island visitors. Plus, there is tangible personal property for the properties that house and feed visitors on Amelia Island. If we assume that Amelia Island’s vacation rentals each have approximately \$50,000 in tangible property, \$100 million in tangible property is directly attributable to Amelia Island visitors.

In addition, 21.3% of establishments in Nassau County are partially supported by tourism. Therefore, we can assume that of the \$18.2 billion in total taxable value of Nassau County real estate, 21.3% is attributable to tourism. 21.3% of this total taxable value, less the appraised values of commercial properties directly servicing visitors, appraised values of vacation rentals, and appraised values of tangible personal property in businesses that serve visitors, is equal to \$1.17 billion, the estimated appraised value of businesses and residences indirectly impacted by tourism.

In sum, the total appraised value of properties directly and indirectly related to tourism is equal to \$3.89 billion, which is 21.3% of all appraised property value in Nassau County in 2025. Hence, it is appropriate to attribute 21.3% of all property tax paid in Nassau County to tourism.

**Figure 61: 2025 Property Appraisals Attributed to Tourism**

Appraised Values	Explanation
\$1,473,249,216	Appraised value of commercial properties that serve visitors on Amelia Island
\$1,148,400,000	Estimate of appraised value of rental houses and condos used by visitors
\$100,000,000	Estimate of the tangible personal property of businesses that serve visitors
\$1,165,237,400	Estimate of the appraised value of businesses and residences indirectly impacted by tourism
\$3,886,886,616	Estimate of the total appraised value of businesses and residences impacted by tourism

Source: Downs & St. Germain Research, AICVB, Census of Employment and Wages, and Florida Department of Revenue.

Since 21.3% of all appraised property in Nassau County is used in some fashion to house, feed, clothe, or entertain visitors, 21.3% of the ad valorem tax that Nassau County government collected in 2025 emanated from visitors. As Figure 62 shows, \$46.5 million of ad valorem taxes paid in Nassau County in 2025 are attributable to visitors.

In addition, the state of Florida collected \$108,168,416 in sales tax from Nassau County in 2025. Considering that visitors accounted for 20.8% of Nassau County's local GDP in 2025, \$22,499,030 in state sales tax was attributed to visitors in 2025. Because Florida's sales tax rate is 6% and Nassau County's sales tax rate is 1%, we can therefore estimate that \$3,749,838 in local option sales tax collections were attributable to tourism in 2025.

**Figure 62: Revenues to Nassau County Government from Visitors**

Revenue Type	Revenues from Visitors	Revenues from Residents	Total Revenues
Ad valorem taxes	\$46,473,223	\$171,710,921	\$218,184,144
Nassau County sales & use taxes	\$3,749,838	\$14,278,231	\$18,028,069
TDT taxes	\$11,970,051	\$0	\$11,970,051
Other local revenues	\$48,550,300	\$184,864,618	\$233,414,918
Total sources of local revenue	\$110,743,413	\$370,853,769	\$481,597,182
% of sources of local revenue	23.0%	77.0%	100.0%

Source: Downs & St. Germain Research, Florida Department of Revenue, Nassau County Clerk of Courts, Florida Department of Education, and AICVB.

**Cost to Nassau County Government of Servicing Visitors – Use Factor Approach**

One indicator of the economic cost of Amelia Island visitors to Nassau County is to estimate the amount Nassau County government spends in servicing visitors. In figuring the costs to Nassau County government of serving Amelia Island visitors, Downs & St. Germain Research’s methodology is based on “use” days. One local resident uses services provided by Nassau County government up to 365 days a year.

Therefore, one resident accounts for up to 365 “use” days of Nassau County government services. Total “use” days of services provided to local residents by Nassau County government would be 365 days multiplied by the population of Nassau County (estimated to be 104,376), or 38,097,240 days that residents of Nassau County use the infrastructure and services provided by Nassau County government. We should factor in that a typical Nassau County resident will travel outside of the county for personal or business trips 18 days of the year, so we will multiply 38,097,240 by 95%, resulting in approximately 36,192,400 days that local residents use the infrastructure and services provided by Nassau County government.

The typical visitor who stays in paid accommodations uses Nassau County government infrastructure and services for 4.1 days, resulting in 2,434,800 days of using the county’s infrastructure and services. The typical visitor who stays with friends and relatives uses Nassau County government’s infrastructure and services for 4.6 days, resulting in 904,300 days of using the county’s

infrastructure and services. Day trippers to Amelia Island consume Nassau County government's infrastructure and services for the single day they spend in Amelia Island, resulting in 213,600 use days. In total, visitors to Amelia Island account for 3,552,700 days of using the infrastructure and services provided by Nassau County government, accounting for 8.9% of the county's total use days and, therefore, 8.9% of the expenses incurred by Nassau County in 2025.

**Figure 63: Use Days of Nassau County Government Infrastructure & Services**

Types of Visitors	Use Days
Visitors who stay in paid accommodations	2,434,800
Visitors who stay with friends and relatives	904,300
Day trippers	213,600
Total use days by visitors to Amelia Island	3,552,700

Source: Downs & St. Germain Research.

**Figure 64: Percentage of Use Days of Nassau County Government Infrastructure & Services in 2025**

Users of Nassau County Infrastructure & Services	Use Days	Percentage of Use Days
Visitors to Amelia Island	3,552,700	8.9%
Local residents	36,192,400	91.1%
Total use days	39,745,100	100.0%

Source: Downs & St. Germain Research and U.S. Census Bureau.

Since visitors to Amelia Island accounted for 8.9% of the expenses incurred by Nassau County in 2025, the total cost of providing county government services and infrastructure to visitors to Amelia Island in 2025 was \$42,862,149.

**Figure 65: Cost to Nassau County Government for Serving Visitors to Amelia Island & Local Residents**

Users of Nassau County Infrastructure & Services	Cost	Percentage
Visitors	\$42,862,149	8.9%
Locals	\$438,735,033	91.1%

Source: Downs & St. Germain Research and Nassau County Clerk of Courts.

**Nassau County Government - Costs of Serving Visitors vs. Revenue Visitors Generate**

Visitors to Amelia Island cost Nassau County \$42,862,149 in 2025, but contributed \$110,743,413 in revenue.

**Figure 66: Costs vs. Revenue**

Impact	Costs Vs. Revenue (\$)
Cost	\$42,862,149
Revenue	\$110,743,413
Net Impact	\$67,881,264

Source: Downs & St. Germain Research, Florida Department of Revenue, Nassau County Clerk of Courts, Florida Department of Education, and AICVB.

As shown in Figure 66, visitors to Amelia Island have a net positive impact of \$67.9 million on Nassau County government's budget. Given that there are approximately 39,307 households in Nassau County, each household would need to pay an additional tax of \$1,727 per year to receive the same level of services from Nassau County government without visitors to Amelia Island.

**Number of Visitors to Florida and Amelia Island**

Tourism is a huge industry in Florida, bringing in 143.3 million visitors in 2025. Since 2019, annual tourism to Florida has increased by 9.1%.

**Figure 67: Number of Visitors to Florida**

Year	Total Visitors (millions)	Annual Increases
2019	131.4	3.4%
2020	69.2	-47.3%
2021	122.4	76.9%
2022	137.4	12.3%
2023	135.0	-1.7%
2024	143.0	5.9%
2025	143.3	0.2%

Source: VISIT FLORIDA.

Amelia Island has seen even more growth over the past 6 years. The total number of visitors to Amelia Island has increased by 17.8% since 2019, while the number of visitors staying in paid accommodations has increased by 17.1%.

In 2025, it was estimated that VFRs totaled 196,900 and day trippers totaled 213,600.

**Figure 68: Number of Visitors to Amelia Island**

Visitors to Amelia Island	CY2019	CY2021	CY2023	CY2025
Staying in paid accommodations	507,820	528,310	630,200	594,700
Total visitors	853,500	887,920	1,051,300	1,005,200

Source: Downs & St. Germain Research and Research Data Services.

Amelia Island's visitor counts fluctuate across quarters of the year, with visitation and bed tax collections highest between April and June.

**Figure 69: Visitors by Season to Florida vs. Amelia Island**

CY2025	Percent of Florida Visitors	Percent of AI TDT	Percent of AI Visitors
January – March	28.6%	23.1%	22.3%
April – June	24.1%	33.2%	36.1%
July – September	24.0%	26.1%	21.6%
October – December	23.4%	17.6%	19.9%

Source: VISIT FLORIDA, AICVB, and Downs & St. Germain Research.

**Figure 70: Amelia Island Visitors Who Stayed in Paid Accommodations by Quarter**

Quarter	CY2025
January – March	131,500
April – June	196,200
July – September	139,000
October – December	118,200

Source: Downs & St. Germain Research.

**Characteristics of Amelia Island Visitors Staying in Paid Accommodations**

Visitors to Amelia Island who stay in paid accommodations take slightly shorter trips than visitors statewide.

**Figure 71: Length of Stay for Florida vs. Amelia Island Visitors**

Length of Stay	Florida 2024 <sup>44</sup>	Amelia Island 2023
Average number of nights	4.9	3.5

Source: VISIT FLORIDA and Downs & St. Germain Research.

20% of visitors to Amelia Island who stay in paid accommodations fly into their destination, compared to 41% of visitors statewide.

<sup>44</sup> Represents the most recent data available at the time of this report.

**Figure 72: Mode of Transportation for Florida vs. Amelia Island Visitors**

Types of Transportation	Florida 2024	Amelia Island 2025
Air	41%	20%
Non-air	59%	80%

Source: VISIT FLORIDA and Downs & St. Germain Research.

Visitors to Amelia Island who stay in paid accommodations are slightly older than visitors statewide.

**Figure 73: Age of Florida vs. Amelia Island Visitors**

Age	Florida 2024	Amelia Island 2025
Median Age of Visitors	46	49

Source: VISIT FLORIDA and Downs & St. Germain Research.

Visitors to Amelia Island who stay in paid accommodations travel in slightly larger travel parties than visitors statewide.

**Figure 74: Size of Travel Parties to Florida vs. Amelia Island**

Travel Party Size	Florida 2024	Amelia Island 2025
Number of people	2.2	3.0

Source: VISIT FLORIDA and Downs & St. Germain Research.

Visitors to Amelia Island who stay in paid accommodations are wealthier than visitors statewide. The estimated median household incomes for visitors to Amelia Island and visitors to Florida who stay in paid accommodations are \$146,244 and \$122,503, respectively.

**Figure 75: Household Income of Florida vs. Amelia Island Visitors**

Household Income (HHI)	Florida 2024	Amelia Island 2025
Median HHI of Visitors	\$122,503	\$146,200

Source: VISIT FLORIDA and Downs & St. Germain Research.

Amelia Island’s visitors emanate from Southeastern states for the most part, while Florida visitors are much more dispersed throughout the United States and the world. For example, roughly 62% of Amelia Island’s visitors who stay in paid accommodations come from the southeast (including Florida). Only 4% of Amelia Island visitors live outside of the United States.

**Figure 76: Amelia Island Origins of Visitors who Stayed in Paid Accommodations**

CY2025	Florida	Southeast	Northeast	Midwest	West	International
January – March	21,704	40,686	27,318	25,096	6,039	10,657
April – June	32,910	90,696	25,527	31,466	4,910	10,691
July – September	27,437	67,754	20,631	17,700	3,807	1,672
October – December	25,534	56,500	13,556	15,095	4,382	3,133

Source: Downs & St. Germain Research.

Florida visitors are much less likely to dine out during their vacations than Amelia Island visitors staying in paid accommodations.

**Figure 77: Activities of Visitors to Florida vs. Amelia Island**

Activity	Florida 2024	Amelia Island 2025
Dining Out	47%	82%
Beach	34%	71%
Visiting with Friends/Relatives	16%	31%

Source: VISIT FLORIDA and Downs & St. Germain Research.

**Population Growth: Florida & Nassau County**

Nassau County’s population has grown 18% since 2019, while Florida’s population has grown 9%.

**Figure 78: Population Growth 2019 - 2024 for Florida & Nassau County**

Year	Florida Population	Florida YOY Growth	Nassau County	Nassau County YOY Growth
2019	21,477,737	-	88,625	-
2020	21,538,187	+ 0.3%	90,352	+ 1.9%
2021	21,781,128	+ 1.1%	94,189	+ 4.2%
2022	22,245,521	+ 2.1%	97,891	+ 3.9%
2023	22,904,868	+ 2.3%	101,579	+ 3.8%
2024 <sup>45</sup>	23,372,215	+ 2.0%	104,376	+ 2.8%

Source: U.S. Census Bureau.

**Figure 79: Florida Annual Population Growth (2019 - 2024)**

Year	Florida
2019	+ 233,420
2020	+ 60,450
2021	+ 242,941
2022	+ 598,184
2023	+ 525,556
2024	+ 467,347

Source: U.S. Census Bureau.

**Figure 80: Nassau County Population Growth (2000 - 2024)**

Year	Population	Change	Growth Rate
2000	57,663	-	-
2010	73,314	+ 15,651	27.1%
2015	77,951	+ 4,637	6.3%
2020	90,352	+ 12,401	15.9%
2024	104,376	+ 14,024	15.5%

Source: U.S. Census Bureau.

The following two figures show population and economic figures for Nassau County vis-à-vis neighboring counties.

**Figure 81: Population Growth for Selected Northeast Florida Counties (2019 - 2024)**

Year	Nassau	Duval	Baker	Clay	St. Johns	Putnam	Bradford
2019	88,625	957,755	29,210	219,252	264,672	74,521	28,201
2020	90,352	995,567	28,259	218,245	273,425	73,321	28,303
2021	94,189	999,935	28,378	222,361	292,466	74,167	28,057
2022	97,891	1,021,040	27,781	226,797	307,837	74,805	27,275
2023	101,579	1,038,833	28,542	232,734	321,510	76,211	27,788
2024	104,376	1,055,159	29,325	236,760	334,928	77,301	28,075

Source: U.S. Census Bureau.

**Figure 82: Economic Metrics for Selected Northeast Counties**

Median HH Income	Nassau	Duval	Baker	Clay	St. Johns	Putnam	Bradford
% Below Poverty Level	8.7%	12.2%	13.0%	9.1%	5.8%	20.7%	18.2%
Median House Value	\$382,800	\$303,500	\$256,700	\$312,500	\$489,200	\$160,300	\$212,500

Source: U.S. Census Bureau.

**Amelia Island Property Data**

The profile of the housing inventory for visitors impacts both the occupancy rate and average daily rate in Nassau County. While roughly half of the housing inventory for visitors in Florida is comprised of hotel rooms, a significant percentage of “rooms” for visitors are in friends’ and relatives’ houses. Figure 83 shows the complete housing inventory available for visitors to Amelia Island.

<sup>45</sup> Represents the most recent data available at the time of this report.

**Figure 83: Housing Unit Counts in Amelia Island**

<b>Property Name</b>	<b>Units</b>
Amelia Hotel & Suites	89
Beachside Motel	20
Surf & Sand Fernandina Beach (formerly Comfort Suites)	50
Courtyard by Marriott	105
Ocean Coast Hotel @ The Beach	136
Elizabeth Pointe Lodge	25
Florida House Inn	16
Hampton Inn & Suites Amelia Island Historic Harbor Front	122
Hampton Inn Amelia Island @ Fernandina Bch	81
Home 2 Suites by Hilton	103
Residence Inn Amelia Island	133
Sea Cottages of Amelia	19
Seaside Amelia Inn	46
Springhill Suites	134
The Addison On Amelia Island	14
The Amelia Schoolhouse Inn	17
The Blue Heron Inn	6
The Fairbanks House	12
The Hoyt House	10
The Surf Beach Motel	7
The Williams House	10
Omni Amelia Island Resort	404
The Ritz-Carlton, Amelia Island	446
ERA - Oceans of Amelia	17
ERA - Amelia South Condominiums	18
ERA - Amelia by the Sea	27
Fort Clinch State Park Camping	62
ERA - AmeliaVacations.com	56
Air Simplicity	1
ITrip Vacations - Florida First Coast	1
Joseph Ellen Properties	2
Casago First Coast - Impact Properties	6
Coastal Wave Properties	14
Amelia Island Beach Vacations	18
Guest Cottage - by Summer House	19
Stay Better - Ketch Courtyard	20
EVOLVE	21
Amelia Island Vacations (Dunlop Property Management)	60
Destination Amelia, Inc.	90
Amelia Island Getaways	98
Stay Better Vacations	110
Vacasa (Previously "Amelia Rental & Management Services")	123
Omni - The Villas of Amelia Island	275
Amelia Best Vacation Rentals & Realty	9
Amelia Island Vacation Rentals and Management Services	10
Premier Beach Rentals	13
The Pelicans Condominiums	14
Miller Rentals on Amelia	18
Amelianaire Vacation Rentals	22
A1A Beach Vacations	25
Luxury Rentals of Amelia	32

Property Name (cont'd)	Units (cont'd)
Amelia Island Rentals	44
Barefoot Amelia Beach Rentals	47
Seahorse Amelia Vacation Rentals	51
Moore Amelia Island Rentals, LLC	59
Amelia Surf & Racquet Club	70
Vacation Rentals by Owner	548
<b>Total units</b>	<b>4,005</b>

Source: AICVB.

**Figure 84: CY2025 Occupancy Rate, ADR & RevPAR by Property Type**

Property Type	Occupancy	ADR	RevPAR	Revenue	TDT
B&B	41.1%	\$264.80	\$108.83	\$10,051,923	\$502,596.16
Hotel	55.5%	\$302.51	\$195.42	\$105,451,593	\$5,272,579.66
Property Manager	51.2%	\$323.05	\$165.40	\$113,854,407	\$5,692,720.35
Rooms	20.6%	\$136.83	\$28.19	\$112,198	\$5,609.88
Single Family	35.9%	\$321.04	\$115.25	\$7,381,445	\$369,072.26
Condo	35.2%	\$275.26	\$96.89	\$2,549,463	\$127,473.15
Total	55.8%	\$287.21	\$160.20	\$239,401,029	\$11,970,051.46

Source: AICVB.

**Figure 85: All Property Types: Amelia Island Quarterly Occupancy, Daily Rate, & RevPAR**

KPIs	1st QTR	2nd QTR	3rd QTR	4th QTR	CY2025
Occupancy Rate	62.4%	69.6%	55.5%	44.0%	55.8%
Average Daily Rate	\$276.34	\$335.87	\$317.17	\$265.96	\$287.21
RevPAR	\$172.44	\$233.77	\$176.03	\$117.02	\$160.20

Source: AICVB.

84.3% of hotel, motel, and resort units and 99.0% of vacation rental units in Nassau County are currently subject to Tourist Development Tax<sup>46</sup>. By expanding TDT levies county-wide, Nassau County could increase bed tax revenue by up to 8.3% per year compared to CY2025 levels.

<sup>46</sup> Based on property registration with the Florida Department of Business and Professional Regulation. This estimate assumes total taxation compliance and constant occupancy levels and room rates county-wide.



# Appendix A

## **Overview**

Two critical issues are addressed in this report:

1. The impact that visitors to Amelia Island have on the economy of Nassau County, and
2. The impact that visitors to Amelia Island have on the budget of Nassau County government, that is, county government revenues generated by visitors and costs incurred by county government because of visitors to Amelia Island.

### **Downs & St. Germain Research “Use Factor” Approach**

Downs & St. Germain Research developed a process for documenting jobs supported and sales impacted by visitors that examines expenditures by visitors in comparison to expenditures by local residents. Downs & St. Germain utilized this approach first in a study for Visit South Walton and documented this approach in a presentation at the Florida Association of Destination Marketing Organizations (now named Destinations Florida) Marketing Summit in May 2016.

Traditional approaches to determining the impact of visitors on local governments’ budgets involve allocating an arbitrary percentage of expense categories that seemingly relate to tourism such as parks and recreation, public safety, emergency services, and road maintenance.

Downs & St. Germain Research’s approach for documenting the cost to local governments for servicing local residents and visitors is called the “Use Factor” Approach. Downs & St. Germain Research’s method for allocating costs of local government to visitors and local residents is based on the comparative use of local government services by each group.

Working with the total number of days that local residents and visitors use local government infrastructure and services, the “Use Factor” approach is a data-driven approach for allocating cost of local governments to local residents and to visitors to the community.

We know how many residents live in Nassau County, and therefore, we can calculate how many days they use Nassau County government’s infrastructure and services. We also know, based on data collected for AICVB previously by Research Data Services and now by Downs & St. Germain Research on visitors who stay in paid accommodations, VFRs, and day trippers how many days visitors spend in Nassau County during which they use Nassau County government’s infrastructure and services.



# Appendix B

## Overview

Downs & St. Germain Research is a full-service market research firm that conducts all research activities in-house. We combine academic training and rigor with real world “street smarts” gained in the course of conducting over 1,000 research studies with over 75 tourism clients.

Downs & St. Germain Research has extensive experience in tourism, having conducted its first tourism study in 1991. A listing of our tourism clients and the types of studies we conduct for them is shown below.

## Selected Tourism Clients

Maine Office of Tourism  
Visit Ocala  
Fort Myers & the Beaches  
Visit Paradise Coast  
Daytona Beach  
New Smyrna Beach  
Santa Rosa County CVB  
Visit Sarasota  
Visit South Walton  
Florida's Sports Coast  
Visit Tallahassee  
Amelia Island CVB  
Visit Pensacola

Visit Gainesville  
Palm Coast and the Flagler Beaches  
Pensacola Mardi Gras  
Orlando North, Seminole County  
Manatee County/Bradenton Area CVB  
St. Johns County/St. Augustine & Ponte Vedra VCB  
Visit Jacksonville  
Visit Central Florida  
Visit Charlotte County  
Visit Space Coast  
Palm Beach County Sports Commission  
Discover Thomasville  
Virginia Beach

## Types of Tourism Studies

Visitor Tracking  
Economic Impact  
Branding and Positioning  
Visitor Satisfaction  
Conversion  
Segmentation  
Demand Analyses  
Visitation Trend  
Industry Barometer  
Product Alignment  
Lifestyle Segmentation  
Resident Opinion  
Market Perception  
Market Penetration  
Emotional Positioning  
Brand Awareness  
Advertising Effectiveness  
Consumer Sentiment  
Emotional Mapping  
Emerging Market