

Tourism Product Development

“*Tourism product development*” means the expenditure of funds for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses.

Tourism Product Development may include:

- (A) Lodging for the public for no longer than 30 consecutive days to the same customer;
- (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
- (C) Meeting, convention, exhibit, and public assembly facilities;
- (D) Sports stadiums, arenas, and complexes;
- (E) Golf courses associated with a resort development that are open to the general public on a contract or fee basis;
- (F) Racing facilities, including drag-strips, motorcycle racetracks, and auto or stock car racetracks or speedways;
- (G) Amusement centers, amusement parks, theme parks, or amusement piers;
- (H) Hunting preserves, trapping preserves, or fishing preserves or lakes;
- (I) Visitor information and welcome centers;
- (J) Way-finding signage;
- (K) Permanent, non-migrating carnivals or fairs;
- (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
- (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;
- (N) Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens;
- (O) Parks, trails, and other recreational facilities; or
- (P) Performing arts facilities.