

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.