

By Senator Latvala

20-00352A-13

2013336

1 A bill to be entitled
 2 An act relating to the tourist development tax;
 3 amending s. 125.0104, F.S.; clarifying that the
 4 proceeds of the tax may be used for the benefit of
 5 certain museums or aquariums; providing an effective
 6 date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

9
 10 Section 1. Paragraph (a) of subsection (5) and subsection
 11 (7) of section 125.0104, Florida Statutes, are amended to read:

12 125.0104 Tourist development tax; procedure for levying;
 13 authorized uses; referendum; enforcement.—

14 (5) AUTHORIZED USES OF REVENUE.—

15 (a) All tax revenues received pursuant to this section by a
 16 county imposing the tourist development tax shall be used by
 17 that county for the following purposes only:

18 1. To acquire, construct, extend, enlarge, remodel, repair,
 19 improve, maintain, operate, or promote one or more publicly
 20 owned and operated convention centers, sports stadiums, sports
 21 arenas, coliseums, or auditoriums, or museums or aquariums,~~or~~
 22 ~~museums~~ that are publicly owned and operated or owned and
 23 operated by not-for-profit organizations and open to the public,
 24 within the boundaries of the county or subcounty special taxing
 25 district in which the tax is levied. Tax revenues received
 26 pursuant to this section may also be used for promotion of
 27 zoological parks that are publicly owned and operated or owned
 28 and operated by not-for-profit organizations and open to the
 29 public. However, these purposes may be implemented through

20-00352A-13

2013336__

30 service contracts and leases with lessees that have ~~with~~
31 sufficient expertise or financial capability to operate such
32 facilities;

33 2. To promote and advertise tourism in this state ~~the State~~
34 ~~of Florida~~ and nationally and internationally; however, if tax
35 revenues are expended for an activity, service, venue, or event,
36 the activity, service, venue, or event must ~~shall~~ have as one of
37 its main purposes the attraction of tourists as evidenced by the
38 promotion of the activity, service, venue, or event to tourists;

39 3. To fund convention bureaus, tourist bureaus, tourist
40 information centers, and news bureaus as county agencies or by
41 contract with the chambers of commerce or similar associations
42 in the county, which may include any indirect administrative
43 costs for services performed by the county on behalf of the
44 promotion agency; or

45 4. To finance beach park facilities or beach improvement,
46 maintenance, renourishment, restoration, and erosion control,
47 including shoreline protection, enhancement, cleanup, or
48 restoration of inland lakes and rivers to which there is public
49 access as those uses relate to the physical preservation of the
50 beach, shoreline, or inland lake or river. However, any funds
51 identified by a county as the local matching source for beach
52 renourishment, restoration, or erosion control projects included
53 in the long-range budget plan of the state's Beach Management
54 Plan, pursuant to s. 161.091, or funds contractually obligated
55 by a county in the financial plan for a federally authorized
56 shore protection project may not be used or loaned for any other
57 purpose. In counties of fewer ~~less~~ than 100,000 population, up
58 to ~~no more than~~ 10 percent of the revenues from the tourist

20-00352A-13

2013336

59 development tax may be used for beach park facilities.

60 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS. ~~Anything~~
61 ~~in this section to the contrary~~ Notwithstanding any other
62 provision of this section, if the plan for tourist development
63 approved by the governing board of the county, as amended ~~from~~
64 ~~time to time~~ pursuant to paragraph (4) (d), includes the
65 acquisition, construction, extension, enlargement, remodeling,
66 repair, or improvement of a publicly owned and operated
67 convention center, sports stadium, sports arena, coliseum,
68 auditorium, aquarium, or museum ~~that is publicly owned and~~
69 ~~operated or owned and operated by a not-for-profit organization,~~
70 the county ordinance levying and imposing the tax shall
71 automatically expires ~~expire~~ upon the later of:

72 (a) The retirement of all bonds issued by the county for
73 financing the same; or

74 (b) The expiration of any agreement by the county for the
75 operation or maintenance, or both, of a publicly owned and
76 operated convention center, sports stadium, sports arena,
77 coliseum, auditorium, aquarium, or museum. However, this does
78 not ~~nothing herein shall~~ preclude that county from amending the
79 ordinance extending the tax to the extent that the board of the
80 county determines to be necessary to provide funds ~~with which~~ to
81 operate, maintain, repair, or renew and replace a publicly owned
82 and operated convention center, sports stadium, sports arena,
83 coliseum, auditorium, aquarium, or museum or from enacting an
84 ordinance that takes ~~which shall take~~ effect without referendum
85 approval, unless the original referendum required ordinance
86 expiration, pursuant to the provisions of this section
87 reimposing a tourist development tax, upon or following the

20-00352A-13

2013336__

88 expiration of the previous ordinance.

89 Section 2. This act shall take effect July 1, 2013.