

Committee on Commerce and Tourism

CS/CS/SB 336 — Tourist Development Tax

by Community Affairs Committee; Commerce and Tourism Committee; and Senator Latvala

Use of Tourist Development Taxes

CS/CS/SB 336 permits counties to use the tax revenues from the tourist development tax for purposes related to aquariums owned and operated by not-for-profit organizations, including the acquisition, construction, maintenance, or promotion of such aquariums. This authorization does not apply to the tax levied for sports franchise facilities.

Due to restructuring of s. 125.0104(5)(a), F.S., the bill clarifies that use of the tourist development tax revenues for certain purposes may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. This applies to purposes related to publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, or museums, aquariums, or zoos that are publicly owned and operated or owned and operated by a not-for-profit organization.

Automatic Expiration of Ordinances Levying Tourist Development Taxes

The bill clarifies when a county's tourist development tax automatically expires. Under the bill, a county's tourist development tax would automatically expire after the later of:

- The expiration of any agreement for the operation or maintenance, or both, of a publicly owned and operated facility (current law); and
- The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums, or museums or aquariums that are publicly owned and operated or owned and operated by a not-for-profit organization.

If approved by the Governor, these provisions take effect July 1, 2013.

Vote: Senate 40-0; House 117-1