

By Representative Jones

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; creating s. 212.0607, F.S.;  
4           imposing a surcharge on the sale of certain  
5           cruise ship admissions or tickets; providing  
6           rates of the surcharge; providing exemptions;  
7           providing that the proceeds shall be deposited  
8           in the Ecosystem Management and Restoration  
9           Trust Fund and used exclusively to implement a  
10          statewide beach management plan; providing for  
11          administration, collection, and enforcement;  
12          providing for rules; providing an effective  
13          date.

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15          WHEREAS, tourism is a key component of Florida's  
16          economy, generating more than \$40 billion in revenue annually,  
17          and

18          WHEREAS, during the decade of the 1990's, the number of  
19          tourists visiting Florida annually has shown virtually no  
20          gain, thereby negatively impacting the state's economy, and

21          WHEREAS, Florida is facing increasing competition for  
22          tourists from beach resorts in the Caribbean and Mexico, and

23          WHEREAS, Florida's number one tourist attraction is her  
24          beautiful beaches, many of which have become badly eroded  
25          through neglect and insufficient funding of the state's beach  
26          management program, and

27          WHEREAS, a sound and cost-efficient strategy to attract  
28          additional tourists to Florida is to restore and beautify the  
29          state's recreational beach system, and

30          WHEREAS, studies show that a major cause of beach  
31          erosion in Florida is the presence of deep channels and

1 protective navigation structures at ports and harbors which  
2 interrupt the littoral movement of sand that otherwise would  
3 naturally renourish the beaches, and

4 WHEREAS, beach erosion has been declared, pursuant to  
5 s. 161.088, Florida Statutes, to be a serious menace to the  
6 economy and general welfare of the state, and the Legislature  
7 has declared it to be a necessary governmental responsibility  
8 to manage and protect Florida's beaches from erosion, and

9 WHEREAS, Florida's beaches serve visitors and residents  
10 alike in providing unparalleled recreational opportunities,  
11 and

12 WHEREAS, Florida's beaches and dunes provide  
13 environmentally compatible storm protection to upland  
14 development, protecting more than \$150 billion in property  
15 values in the state, and

16 WHEREAS, the Legislature has long recognized the need  
17 for substantial funding to manage and protect Florida's stable  
18 beaches and to repair and restore those beaches experiencing  
19 erosion, NOW, THEREFORE,

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21 Be It Enacted by the Legislature of the State of Florida:

22  
23 Section 1. Section 212.0607, Florida Statutes, is  
24 created to read:

25 212.0607 Cruise ship surcharge.--

26 (1) A surcharge is imposed upon the sale of every  
27 cruise ship admission or ticket for each embarkation and each  
28 debarcation originating at a Florida deepwater port designated  
29 in s. 403.021(9)(b), regardless of whether the cruise vessel  
30 is licensed in Florida. If the cruise is 24 hours or longer  
31 in duration, the surcharge shall be \$5. If the cruise is less

1 than 24 hours in duration, the surcharge shall be \$1. The  
2 surcharge is subject to all applicable taxes imposed by this  
3 chapter. The surcharge does not apply to any admission fee  
4 paid or ticket purchased for the purpose of sports,  
5 commercial, or recreational fishing, diving, or sightseeing.

6 (2) Notwithstanding the provisions of s. 212.20, and  
7 less costs of administration, 100 percent of the proceeds of  
8 this surcharge shall be deposited in a separate account in the  
9 Ecosystem Management and Restoration Trust Fund. For purposes  
10 of this section, "proceeds" of the surcharge means all funds  
11 collected and received by the department under this section,  
12 including interest and penalties on delinquent surcharges.

13 (3) Funds deposited in the Ecosystem Management and  
14 Restoration Trust Fund pursuant to this section shall be used  
15 exclusively for studies and projects to implement a  
16 comprehensive statewide beach management plan, including  
17 erosion control, beach preservation, beach restoration, beach  
18 renourishment, and hurricane protection, pursuant to chapter  
19 161. Eligible activities shall also include innovative  
20 enhancement and mitigation projects addressing the coastal  
21 environments for those ports listed in s. 403.021(9)(b).  
22 Ports-related eligible activities may include dredge material  
23 management, recycling of beach quality sand, and sand transfer  
24 to adjacent beaches. Eligible costs shall include those  
25 expenses not reimbursed through the Federal Harbor Maintenance  
26 Trust Fund. Such funds shall not be used for any other  
27 purpose.

28 (4) Except as provided in this section, the department  
29 shall administer, collect, and enforce the surcharge. The  
30 provisions of this chapter which apply to interest and  
31 penalties on delinquent taxes shall apply to the surcharge.

1 The surcharge shall not be included in the calculation of  
2 estimated taxes pursuant to s. 212.11. The dealer's credit  
3 provided in s. 212.12 shall not apply to any amount collected  
4 under this section.

5 Section 2. The Department of Revenue is authorized to  
6 adopt administrative rules to collect, implement, and enforce  
7 the surcharge imposed by this act.

8 Section 3. This act shall take effect upon becoming a  
9 law. The surcharge imposed by this act shall become due and  
10 collectible beginning July 1, 1997.

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12 HOUSE SUMMARY

13  
14 Imposes a surcharge on the sale of certain cruise ship  
15 admissions or tickets at the rate of \$5 for cruises of 24  
16 hours or longer and \$1 for less than 24 hours. Exempts  
17 fishing, diving, and sightseeing cruises. Provides that  
18 the proceeds shall be deposited in the Ecosystem  
19 Management and Restoration Trust Fund and used  
20 exclusively to implement a statewide beach management  
21 plan.  
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