

By Representative Healey

1 A bill to be entitled
2 An act relating to the tourist development tax;
3 amending s. 125.0104, F.S.; providing for a
4 county to levy an additional tax for the
5 purpose of paying the operating deficit of a
6 convention center located in a community
7 redevelopment area; providing an effective
8 date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Paragraph (n) of subsection (3) of section
13 125.0104, Florida Statutes, 1996 Supplement, is amended to
14 read:

15 125.0104 Tourist development tax; procedure for
16 levying; authorized uses; referendum; enforcement.--

17 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

18 (n)1. In addition to any other tax that is imposed
19 under this section, a county that has imposed the tax under
20 paragraph (1) may impose an additional tax that is no greater
21 than 1 percent on the exercise of the privilege described in
22 paragraph (a) by a majority plus one vote of the membership of
23 the board of county commissioners in order:

24 a. To pay the debt service on bonds issued to finance
25 the construction, reconstruction, or renovation of a facility
26 either publicly owned and operated, or publicly owned and
27 operated by the owner of a professional sports franchise or
28 other lessee with sufficient expertise or financial capability
29 to operate such facility, and to pay the planning and design
30 costs incurred prior to the issuance of such bonds for a new
31 professional sports franchise as defined in s. 288.1162; or-

1 b. To pay for the operating deficit of a convention
2 center located in a community redevelopment area, as defined
3 in s. 163.340, within a municipality that has entered into an
4 interlocal agreement with the county for such purpose.

5 2. A county that imposes the tax authorized in this
6 paragraph may not expend any ad valorem tax revenues for the
7 construction, reconstruction, or renovation of that facility.
8 A county that imposes the tax authorized in sub-subparagraph
9 1.b. shall, by ordinance, establish a method to calculate the
10 operating surplus or deficit of the convention center. The
11 ordinance must require the county tourist development council
12 to compare, at least annually, the operating surplus or
13 deficit of the convention center to the additional 1-percent
14 of tax levied, as computed by the county tax collector. Any
15 excess of the tax proceeds collected over the amount of the
16 deficit must be placed in escrow, with an established
17 cumulative maximum and minimum amount, to be used solely for
18 future operating deficits. If the reserve reaches the
19 established cumulative maximum amount, the board of county
20 commissioners shall by resolution, on the recommendation of
21 the county tourist development council, suspend the levy of
22 the tax. If the reserve is depleted below the established
23 minimum amount, the board of county commissioners shall by
24 resolution, on the recommendation of the county tourist
25 development council, resume the levy of the tax. A county may
26 levy the tax authorized in sub-subparagraph 1.b. in a
27 subcounty special district of the county and may establish
28 further limitations on persons subjected to the tax as
29 otherwise set forth in paragraph (a).The provision of
30 paragraph (b) which prohibits any county authorized to levy a
31 convention development tax pursuant to s. 212.0305 from

1 levying more than the 2-percent tax authorized by this section
2 <U>does ~~shall~~ not apply to the additional tax authorized by this
3 paragraph in counties which levy convention development taxes
4 pursuant to s. 212.0305(4)(a). Subsection (4) does not apply
5 to the adoption of the additional tax authorized in this
6 paragraph. The effective date of the levy and imposition of
7 the tax authorized under this paragraph is the first day of
8 the second month following approval of the ordinance by the
9 board of county commissioners or the first day of any
10 subsequent month specified in the ordinance. A certified copy
11 of such ordinance shall be furnished by the county to the
12 Department of Revenue within 10 days after approval of the
13 ordinance.

14 Section 2. This act shall take effect October 1, 1997.

15

16 *****

17 SENATE SUMMARY

18 Provides for a county to levy an additional tax for the
19 purpose of paying the operating deficit of a convention
20 center located in a community redevelopment area.

21

22

23

24

25

26

27

28

29

30

31