

By Representative Bronson

1 A bill to be entitled
2 An act relating to the local option tourist
3 development tax; amending s. 125.0104, F.S.;
4 providing that certain high tourism impact
5 counties may impose an additional tax by
6 ordinance; providing for tax revenue use;
7 providing for severability; providing an
8 effective date.

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

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12 Section 1. Paragraph (m) 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 (m)1. In addition to any other tax which is imposed
19 pursuant to this section, a high tourism impact county may
20 impose an additional 1-percent tax on the exercise of the
21 privilege described in paragraph (a) by extraordinary vote of
22 the governing board of the county.

23 2. In addition to any other tax that is imposed
24 pursuant to this section, a high tourism impact county that
25 imposes the tax authorized by subparagraph 1. and qualifies as
26 a high tourism impact county under subparagraph 4. because it
27 had sales subject to the tax levied pursuant to this section
28 which were at least 18 percent of the county's total taxable
29 sales under chapter 212, and the sales subject to the tax
30 levied pursuant to this section were a minimum of \$200
31 million, but which is not authorized to levy the tax under s.

1 125.0108, may impose an additional 1-percent tax on the
2 exercise of the privilege described in paragraph (a) by
3 ordinance adopted by the governing board of the county.

4 3. The tax revenues received pursuant to this
5 paragraph shall be used for one or more of the authorized uses
6 pursuant to subsection (5). The tax revenues received under
7 subparagraph 2. may be used only for the purpose of financing,
8 acquiring, constructing, maintaining, marketing, and operating
9 a publicly owned convention center or to pay other costs
10 associated with a convention center. The tax revenues
11 received under subparagraph 2. may not be used for a
12 professional sports franchise facility.

13 4.2. A county is considered to be a high tourism
14 impact county after the Department of Revenue has certified to
15 such county that the sales subject to the tax levied pursuant
16 to this section exceeded \$600 million during the previous
17 calendar year, or were at least 18 percent of the county's
18 total taxable sales under part I of chapter 212 where the
19 sales subject to the tax levied pursuant to this section were
20 a minimum of \$200 million, except that no county authorized to
21 levy a convention development tax pursuant to s. 212.0305
22 shall be considered a high tourism impact county. Once a
23 county qualifies as a high tourism impact county, it shall
24 retain this designation for the period the tax is levied
25 pursuant to this paragraph.

26 5.3. ~~The provisions of Paragraphs (4)(a) through (d)~~
27 do shall not apply to the adoption of the additional taxes tax
28 authorized in this paragraph. The effective date of the levy
29 and imposition of a the tax authorized under this paragraph
30 shall be the first day of the second month following approval
31 of the ordinance by the governing board or the first day of

1 any subsequent month as may be specified in the ordinance. A
2 certified copy of such ordinance shall be furnished by the
3 county to the Department of Revenue within 10 days after
4 approval of such ordinance.

5 Section 2. If any provision of this act or the
6 application thereof to any person or circumstance is held
7 invalid, such invalidity shall not affect other provisions or
8 applications of this act which can be given effect without the
9 invalid provision or application. To this end, the provisions
10 of this act are declared to be severable.

11 Section 3. This act shall take effect upon becoming a
12 law.

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15 SENATE SUMMARY

16 Authorizes certain high tourism impact counties that
17 impose an additional 1-percent local option tourist
18 development tax to impose by ordinance an additional
19 1-percent tax. Specifies the purposes for which the tax
20 revenues may be used.
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