

1 A bill to be entitled
2 An act relating to local option taxes; amending
3 s. 125.0104, F.S.; revising provisions which
4 authorize the levy of an additional local
5 option tourist development tax to pay debt
6 service on bonds for a professional sports
7 franchise facility or convention center;
8 revising the uses, and the conditions for use,
9 of the revenues of said tax by certain high
10 tourism impact counties; providing a definition
11 of "convention center"; providing additional
12 uses for the additional tax authorized to be
13 levied by counties which levy said tax;
14 amending s. 212.054, F.S.; exempting from newly
15 enacted discretionary sales surtaxes levied by
16 a high tourism impact county transactions that
17 are subject to specified tourist development
18 taxes in an aggregate rate that exceeds a
19 specified maximum; amending s. 212.055, F.S.;
20 authorizing charter counties and counties as
21 defined in s. 125.011, F.S., to use the
22 proceeds of local government infrastructure
23 surtax revenues and interest thereon to retire
24 or service indebtedness incurred for certain
25 bonds and to refund bonds issued after a
26 specified date; ratifying any use of such
27 proceeds or interest for purposes of retiring
28 or servicing indebtedness incurred before July
29 1, 1997, for refunding certain bonds; providing
30 effective dates.
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1 Be It Enacted by the Legislature of the State of Florida:

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Section 1. Paragraphs (l) and (n) of subsection (3) of section 125.0104, Florida Statutes, 1996 Supplement, are amended to read:

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

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

(1) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds. As used in this section, the term "convention center" does not include any facility having a hotel, motel, or other transient living accommodations as described in s.509.013(4)(a) which are licensed under part I of chapter 509.

1 ~~3.~~ Only counties that have elected to levy the tax initially
2 for the purposes authorized in subparagraph 1. may use the tax
3 for the purposes enumerated in subparagraph 2. A high tourism
4 impact county that imposes the tax authorized by paragraph (m)
5 and qualifies as a high tourism impact county under paragraph
6 (m) because it had sales subject to the tax levied pursuant to
7 this section which were at least 18 percent of the county's
8 total taxable sales under chapter 212, and the sales subject
9 to the tax levied pursuant to this section were a minimum of
10 \$200 million, but that is not authorized to levy the tax under
11 s. 125.0108, may use the tax revenues received pursuant to
12 this paragraph to acquire a convention center, or to pay the
13 cost of planning, designing, constructing, reconstructing, or
14 renovating a convention center, and to pay the debt service on
15 bonds issued for such purposes, whether or not the tax is
16 levied initially to finance the construction, reconstruction,
17 or renovation of a professional sports franchise facility. In
18 such event, any remaining tax revenue shall be used to promote
19 and advertise the convention center or tourism in general.The
20 provision of paragraph (b) which prohibits any county
21 authorized to levy a convention development tax pursuant to s.
22 212.0305 from levying more than the 2-percent tax authorized
23 by this section, and the provisions of paragraphs (4)(a)
24 through (d), shall not apply to the additional tax authorized
25 in this paragraph. The effective date of the levy and
26 imposition of the tax authorized under this paragraph shall be
27 the first day of the second month following approval of the
28 ordinance by the governing board or the first day of any
29 subsequent month as may be specified in the ordinance. A
30 certified copy of such ordinance shall be furnished by the
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1 county to the Department of Revenue within 10 days after
2 approval of such ordinance.

3 (n) In addition to any other tax that is imposed under
4 this section, a county that has imposed the tax under
5 paragraph (1) may impose an additional tax that is no greater
6 than 1 percent on the exercise of the privilege described in
7 paragraph (a) by a majority plus one vote of the membership of
8 the board of county commissioners in order to pay the debt
9 service on bonds issued to finance the construction,
10 reconstruction, or renovation of a facility either publicly
11 owned and operated, or publicly owned and operated by the
12 owner of a professional sports franchise or other lessee with
13 sufficient expertise or financial capability to operate such
14 facility, and to pay the planning and design costs incurred
15 prior to the issuance of such bonds for a new professional
16 sports franchise as defined in s. 288.1162 or to acquire,
17 construct, extend, enlarge, remodel, repair, improve,
18 maintain, and pay the utilities for one or more publicly owned
19 and operated convention centers within the boundaries of the
20 county or subcounty special taxing district in which the tax
21 is levied. Each county may establish one subcounty special
22 district for the purpose of levying the tax authorized by this
23 paragraph. A county that imposes the tax authorized in this
24 paragraph may not expend any ad valorem tax revenues for the
25 construction, reconstruction, or renovation of that facility.
26 The provision of paragraph (b) which prohibits any county
27 authorized to levy a convention development tax pursuant to s.
28 212.0305 from levying more than the 2-percent tax authorized
29 by this section shall not apply to the additional tax
30 authorized by this paragraph in counties which levy convention
31 development taxes pursuant to s. 212.0305(4)(a). Subsection

1 (4) does not apply to the adoption of the additional tax
2 authorized in this paragraph. The effective date of the levy
3 and imposition of the tax authorized under this paragraph is
4 the first day of the second month following approval of the
5 ordinance by the board of county commissioners or the first
6 day of any subsequent month specified in the ordinance. A
7 certified copy of such ordinance shall be furnished by the
8 county to the Department of Revenue within 10 days after
9 approval of the ordinance.

10 Section 2. Paragraph (b) of subsection (2) of section
11 212.054, Florida Statutes, 1996 Supplement, is amended to
12 read:

13 212.054 Discretionary sales surtax; limitations,
14 administration, and collection.--

15 (2)

16 (b) However:

17 1. The tax on any sales amount above \$5,000 on any
18 item of tangible personal property and on long-distance
19 telephone service shall not be subject to the surtax. For
20 purposes of administering the \$5,000 limitation on an item of
21 tangible personal property, if two or more taxable items of
22 tangible personal property are sold to the same purchaser at
23 the same time and, under generally accepted business practice
24 or industry standards or usage, are normally sold in bulk or
25 are items that, when assembled, comprise a working unit or
26 part of a working unit, such items must be considered a single
27 item for purposes of the \$5,000 limitation when supported by a
28 charge ticket, sales slip, invoice, or other tangible evidence
29 of a single sale or rental. The limitation provided in this
30 subparagraph does not apply to the sale of any other service.

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1 2. In the case of utility, telecommunication, or
2 television system program services billed on or after the
3 effective date of any such surtax, the entire amount of the
4 tax for utility, telecommunication, or television system
5 program services shall be subject to the surtax. In the case
6 of utility, telecommunication, or television system program
7 services billed after the last day the surtax is in effect,
8 the entire amount of the tax on said items shall not be
9 subject to the surtax.

10 3. In the case of written contracts which are signed
11 prior to the effective date of any such surtax for the
12 construction of improvements to real property or for
13 remodeling of existing structures, the surtax shall be paid by
14 the contractor responsible for the performance of the
15 contract. However, the contractor may apply for one refund of
16 any such surtax paid on materials necessary for the completion
17 of the contract. Any application for refund shall be made no
18 later than 15 months following initial imposition of the
19 surtax in that county. The application for refund shall be in
20 the manner prescribed by the department by rule. A complete
21 application shall include proof of the written contract and of
22 payment of the surtax. The application shall contain a sworn
23 statement, signed by the applicant or its representative,
24 attesting to the validity of the application. The department
25 shall, within 30 days after approval of a complete
26 application, certify to the county information necessary for
27 issuance of a refund to the applicant. Counties are hereby
28 authorized to issue refunds for this purpose and shall set
29 aside from the proceeds of the surtax a sum sufficient to pay
30 any refund lawfully due. Any person who fraudulently obtains
31 or attempts to obtain a refund pursuant to this subparagraph,

1 in addition to being liable for repayment of any refund
2 fraudulently obtained plus a mandatory penalty of 100 percent
3 of the refund, is guilty of a felony of the third degree,
4 punishable as provided in s. 775.082, s. 775.083, or s.
5 775.084.

6 4. Transactions that are subject to the tourist
7 development tax levied and imposed under s. 125.0104(3) are
8 not subject to the discretionary surtax levied under s.
9 212.055 by the governing body of a high tourism impact county
10 if:

11 a. The aggregate rate of the tourist development tax
12 levied and imposed on such transactions within the county
13 equals or exceeds 5 percent; and

14 b. The discretionary surtax that is initially levied
15 by the governing body of the county has an effective date of
16 January 1, 1998, or later.

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18 If the tourist development tax is levied and imposed only in a
19 subcounty special district and not in the entire county, the
20 exemption provided under this subparagraph applies only in the
21 subcounty special district. If the aggregate rate of the
22 tourist development tax levied and imposed within the county
23 or subcounty special district is reduced to less than 5
24 percent, the exemption provided under this subparagraph no
25 longer applies within the county or subcounty special
26 district.

27 Section 3. Effective July 1, 1997, paragraph (d) of
28 subsection (2) of section 212.055, Florida Statutes, 1996
29 Supplement, is amended to read:

30 212.055 Discretionary sales surtaxes; legislative
31 intent; authorization and use of proceeds.--It is the

1 legislative intent that any authorization for imposition of a
2 discretionary sales surtax shall be published in the Florida
3 Statutes as a subsection of this section, irrespective of the
4 duration of the levy. Each enactment shall specify the types
5 of counties authorized to levy; the rate or rates which may be
6 imposed; the maximum length of time the surtax may be imposed,
7 if any; the procedure which must be followed to secure voter
8 approval, if required; the purpose for which the proceeds may
9 be expended; and such other requirements as the Legislature
10 may provide. Taxable transactions and administrative
11 procedures shall be as provided in s. 212.054.

12 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

13 (d)1. The proceeds of the surtax authorized by this
14 subsection and any interest accrued thereto shall be expended
15 by the school district or within the county and municipalities
16 within the county, or, in the case of a negotiated joint
17 county agreement, within another county, to finance, plan, and
18 construct infrastructure and to acquire land for public
19 recreation or conservation or protection of natural resources
20 and to finance the closure of county-owned or municipally
21 owned solid waste landfills that are already closed or are
22 required to close by order of the Department of Environmental
23 Protection. Any use of such proceeds or interest for purposes
24 of landfill closure prior to July 1, 1993, is ratified.
25 Neither the proceeds nor any interest accrued thereto shall be
26 used for operational expenses of any infrastructure, except
27 that any county with a population of less than 50,000 that is
28 required to close a landfill by order of the Department of
29 Environmental Protection may use the proceeds or any interest
30 accrued thereto for long-term maintenance costs associated
31 with landfill closure. Charter counties and ~~counties~~as

1 defined in s. 125.011(1) ~~may~~, in addition, use the proceeds
2 and any interest accrued thereon to retire or service
3 indebtedness incurred for bonds issued prior to July 1, 1987,
4 for infrastructure purposes and, for bonds subsequently
5 issued, to refund such bonds.

6 2. For the purposes of this paragraph,
7 "infrastructure" means:

8 a. Any fixed capital expenditure or fixed capital
9 outlay associated with the construction, reconstruction, or
10 improvement of public facilities which have a life expectancy
11 of 5 or more years and any land acquisition, land improvement,
12 design, and engineering costs related thereto.

13 b. A fire department vehicle, an emergency medical
14 service vehicle, a sheriff's office vehicle, a police
15 department vehicle, or any other vehicle, and such equipment
16 necessary to outfit the vehicle for its official use or
17 equipment that has a life expectancy of at least 5 years.

18 Section 4. Any use of the proceeds of the surtax
19 authorized by subsection (2) of section 212.055, Florida
20 Statutes, or of any interest accrued on such proceeds, for
21 purposes of retiring or servicing indebtedness incurred before
22 July 1, 1997, for refunding bonds issued after July 1, 1987,
23 is ratified.

24 Section 5. Except as otherwise provided herein, this
25 act shall take effect upon becoming a law.

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