

By Senator Holzendorf

8-1437-98

See HB

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           revising provisions that prohibit any county  
 5           that levies a convention development tax under  
 6           s. 212.0305, F.S., from levying more than the  
 7           2-percent tourist development tax, with certain  
 8           exceptions, to remove counties levying the  
 9           consolidated county convention development tax  
 10          from such prohibition; providing an effective  
 11          date.

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

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 15           Section 1. Paragraphs (b), (l), and (n) of subsection  
 16           (3) of section 125.0104, Florida Statutes, are amended to  
 17           read:

18           212.0104 Tourist development tax; procedure for  
 19           levying; authorized uses; referendum; enforcement.--

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

21           (b) Subject to the provisions of this section, any  
 22           county in this state may levy and impose a tourist development  
 23           tax on the exercise within its boundaries of the taxable  
 24           privilege described in paragraph (a), except that there shall  
 25           be no additional levy under this section in any cities or  
 26           towns presently imposing a municipal resort tax as authorized  
 27           under chapter 67-930, Laws of Florida, and this section shall  
 28           not in any way affect the powers and existence of any tourist  
 29           development authority created pursuant to chapter 67-930, Laws  
 30           of Florida. No county authorized to levy a convention  
 31           development tax pursuant to s. 212.0305(4)(b)-(e), or to s. 8

1 of chapter 84-324, Laws of Florida, shall be allowed to levy  
2 more than the 2-percent tax authorized by this section. A  
3 county may elect to levy and impose the tourist development  
4 tax in a subcounty special district of the county. However, if  
5 a county so elects to levy and impose the tax on a subcounty  
6 special district basis, the district shall embrace all or a  
7 significant contiguous portion of the county, and the county  
8 shall assist the Department of Revenue in identifying the  
9 rental units subject to tax in the district.

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

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

23 2. Pay the debt service on bonds issued to finance the  
24 construction, reconstruction, or renovation of a convention  
25 center, and to pay the planning and design costs incurred  
26 prior to the issuance of such bonds.

27 3. Only counties that have elected to levy the tax  
28 initially for the purposes authorized in subparagraph 1. may  
29 use the tax for the purposes enumerated in subparagraph 2.  
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1 The provision of paragraph (b) which prohibits any county  
2 authorized to levy a convention development tax pursuant to s.  
3 212.0305(4)(b)-(e) from levying more than the 2-percent tax  
4 authorized by this section, and the provisions of paragraphs  
5 (4)(a) through (d), shall not apply to the additional tax  
6 authorized in this paragraph. The effective date of the levy  
7 and imposition of the tax authorized under this paragraph  
8 shall be the first day of the second month following approval  
9 of the ordinance by the governing board or the first day of  
10 any subsequent month as may be specified in the ordinance. A  
11 certified copy of such ordinance shall be furnished by the  
12 county to the Department of Revenue within 10 days after  
13 approval of such ordinance.

14 (n) In addition to any other tax that is imposed under  
15 this section, a county that has imposed the tax under  
16 paragraph (1) may impose an additional tax that is no greater  
17 than 1 percent on the exercise of the privilege described in  
18 paragraph (a) by a majority plus one vote of the membership of  
19 the board of county commissioners in order to pay the debt  
20 service on bonds issued to finance the construction,  
21 reconstruction, or renovation of a facility either publicly  
22 owned and operated, or publicly owned and operated by the  
23 owner of a professional sports franchise or other lessee with  
24 sufficient expertise or financial capability to operate such  
25 facility, and to pay the planning and design costs incurred  
26 prior to the issuance of such bonds for a new professional  
27 sports franchise as defined in s. 288.1162. A county that  
28 imposes the tax authorized in this paragraph may not expend  
29 any ad valorem tax revenues for the construction,  
30 reconstruction, or renovation of that facility. ~~The provision~~  
31 ~~of paragraph (b) which prohibits any county authorized to levy~~

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

15 Section 2. This act shall take effect upon becoming a  
16 law.

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19 LEGISLATIVE SUMMARY

20  
21 Revises provisions that prohibit any county that levies a  
22 convention development tax under s. 212.0305, F.S., from  
23 levying more than the 2-percent local option tourist  
development tax, with certain exceptions, to remove  
counties levying the consolidated county convention  
development tax from such prohibition.

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