

By Representative Saunders

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           authorizing use of tax revenues to acquire  
5           property for beach parking or beach access and  
6           to construct or improve existing beach parking  
7           facilities or beach access areas; authorizing  
8           issuance of bonds; providing an 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. Subsection (5) of section 125.0104, Florida  
13   Statutes, 1996 Supplement, is amended to read:

14           125.0104 Tourist development tax; procedure for  
15   levying; authorized uses; referendum; enforcement.--

16           (5) AUTHORIZED USES OF REVENUE.--

17           (a) All tax revenues received pursuant to this section  
18   by a county imposing the tourist development tax shall be used  
19   by that county for the following purposes only:

20           1. To acquire, construct, extend, enlarge, remodel,  
21   repair, improve, maintain, operate, or promote one or more  
22   publicly owned and operated convention centers, sports  
23   stadiums, sports arenas, coliseums, or auditoriums, or museums  
24   that are publicly owned and operated or owned and operated by  
25   not-for-profit organizations and open to the public, within  
26   the boundaries of the county or subcounty special taxing  
27   district in which the tax is levied. Tax revenues received  
28   pursuant to this section may also be used for promotion of  
29   zoological parks that are publicly owned and operated or owned  
30   and operated by not-for-profit organizations and open to the  
31   public. However, these purposes may be implemented through

1 service contracts and leases with lessees with sufficient  
2 expertise or financial capability to operate such facilities.†

3 2. To promote and advertise tourism in the State of  
4 Florida and nationally and internationally; however, if tax  
5 revenues are expended for an activity, service, venue, or  
6 event, the activity, service, venue, or event shall have as  
7 one of its main purposes the attraction of tourists as  
8 evidenced by the promotion of the activity, service, venue, or  
9 event to tourists.†

10 3. To fund convention bureaus, tourist bureaus,  
11 tourist information centers, and news bureaus as county  
12 agencies or by contract with the chambers of commerce or  
13 similar associations in the county, which may include any  
14 indirect administrative costs for services performed by the  
15 county on behalf of the promotion agency.†~~or~~

16 4. To finance beach park facilities or beach  
17 improvement, maintenance, renourishment, restoration, and  
18 erosion control, including shoreline protection, enhancement,  
19 cleanup, or restoration of inland lakes and rivers to which  
20 there is public access as those uses relate to the physical  
21 preservation of the beach, shoreline, or inland lake or river.  
22 In counties of less than 100,000 population, no more than 10  
23 percent of the revenues from the tourist development tax may  
24 be used for beach park facilities.

25 5. To acquire property for use as a publicly owned and  
26 operated beach parking facility or beach access area, and to  
27 construct, enlarge, remodel, repair, or improve existing  
28 publicly owned and operated beach parking facilities or public  
29 beach access areas.

30 (b) Tax revenues received pursuant to this section by  
31 a county of less than 600,000 population imposing a tourist

1 development tax may only be used by that county for the  
2 following purposes in addition to those purposes allowed  
3 pursuant to paragraph (a): to acquire, construct, extend,  
4 enlarge, remodel, repair, improve, maintain, operate, or  
5 promote one or more zoological parks, fishing piers or nature  
6 centers which are publicly owned and operated or owned and  
7 operated by not-for-profit organizations and open to the  
8 public. All population figures relating to this subsection  
9 shall be based on the most recent population estimates  
10 prepared pursuant to the provisions of s. 186.901. These  
11 population estimates shall be those in effect on July 1 of  
12 each year.

13 (c) The revenues to be derived from the tourist  
14 development tax may be pledged to secure and liquidate revenue  
15 bonds issued by the county for the purposes set forth in  
16 subparagraphs (a)1., ~~and 4.~~, and 5. or for the purpose of  
17 refunding bonds previously issued for such purposes, or both;  
18 however, no more than 50 percent of the revenues from the  
19 tourist development tax may be pledged to secure and liquidate  
20 revenue bonds or revenue refunding bonds issued for the  
21 purposes set forth in subparagraph (a)4. Such revenue bonds  
22 and revenue refunding bonds may be authorized and issued in  
23 such principal amounts, with such interest rates and maturity  
24 dates, and subject to such other terms, conditions, and  
25 covenants as the governing board of the county shall provide.  
26 The Legislature intends that this paragraph shall be full and  
27 complete authority for accomplishing such purposes, but such  
28 authority shall be supplemental and additional to, and not in  
29 derogation of, any powers now existing or later conferred  
30 under law.

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1 (d) Any use of the local option tourist development  
2 tax revenues collected pursuant to this section for a purpose  
3 not expressly authorized by paragraph (3)(l) or paragraph  
4 (3)(o) or paragraph (a), paragraph (b), or paragraph (c) of  
5 this subsection is expressly prohibited.

6 Section 2. This act shall take effect upon becoming a  
7 law.

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10 HOUSE SUMMARY

11 Authorizes use of local option tourist development tax  
12 revenues to acquire property for beach parking or beach  
13 access and to construct or improve existing beach parking  
14 facilities or beach access areas. Authorizes issuance of  
15 bonds.

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