

By Representative Merchant

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 which authorize imposition  
5           of an additional tax to pay debt service on  
6           bonds issued to finance construction or  
7           renovation of a professional sports franchise  
8           facility or convention center; authorizing use  
9           of tax revenues for operation and maintenance  
10          of a convention center for a specified period;  
11          providing an effective date.

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13 Be It Enacted by the Legislature of the State of Florida:  
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15           Section 1. Paragraph (1) of subsection (3) of section  
16 125.0104, Florida Statutes, is amended to read:

17           125.0104 Tourist development tax; procedure for  
18 levying; authorized uses; referendum; enforcement.--

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

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

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

3           2. Pay the debt service on bonds issued to finance the  
4 construction, reconstruction, or renovation of a convention  
5 center, and to pay the planning and design costs incurred  
6 prior to the issuance of such bonds.

7           ~~3.~~ Only counties that have elected to levy the tax  
8 initially for the purposes authorized in subparagraph 1. may  
9 use the tax for the purposes enumerated in this subparagraph  
10 ~~2~~.

11           3. Pay the operation and maintenance costs of a  
12 convention center for a period of up to 10 years. Only  
13 counties that have elected to levy the tax for the purposes  
14 authorized in subparagraph 2. may use the tax for the purposes  
15 enumerated in this subparagraph.

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17 The provision of paragraph (b) which prohibits any county  
18 authorized to levy a convention development tax pursuant to s.  
19 212.0305 from levying more than the 2-percent tax authorized  
20 by this section, and the provisions of paragraphs (4)(a)  
21 through (d), shall not apply to the additional tax authorized  
22 in this paragraph. The effective date of the levy and  
23 imposition of the tax authorized under this paragraph shall be  
24 the first day of the second month following approval of the  
25 ordinance by the governing board or the first day of any  
26 subsequent month as may be specified in the ordinance. A  
27 certified copy of such ordinance shall be furnished by the  
28 county to the Department of Revenue within 10 days after  
29 approval of such ordinance.

30           Section 2. This act shall take effect upon becoming a  
31 law.

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LEGISLATIVE SUMMARY

Revises provisions that authorize imposition of an additional local option tourist development tax to pay debt service on bonds issued to finance construction or renovation of a professional sports franchise facility or convention center, to authorize use of tax revenues for operation and maintenance of a convention center for a period of up to 10 years.