

By Representative Hill

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 prohibit any county
5 which 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:

18 125.0104 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 HOUSE SUMMARY

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

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