

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; removing a
9 condition on use of tax revenues for a
10 convention center; authorizing use of tax
11 revenues for operation and maintenance of a
12 convention center for a specified period;
13 providing an effective date.

14

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

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17 Section 1. Paragraph (1) of subsection (3) of section
18 125.0104, Florida Statutes, is amended to read:

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20 125.0104 Tourist development tax; procedure for
21 levying; authorized uses; referendum; enforcement.--

21

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

22

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

27

28 1. Pay the debt service on bonds issued to finance the
29 construction, reconstruction, or renovation of a professional
30 sports franchise facility, either publicly owned and operated,
31 or publicly owned and operated by the owner of a professional
31 sports franchise or other lessee with sufficient expertise or

1 financial capability to operate such facility, and to pay the
2 planning and design costs incurred prior to the issuance of
3 such bonds.

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

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

13 ~~3. Only counties that have elected to levy the tax~~
14 ~~initially for the purposes authorized in subparagraph 1. may~~
15 ~~use the tax for the purposes enumerated in subparagraph 2.~~

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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.