

By Senator Myers (By Request)

27-1696-00

1 A bill to be entitled
2 An act relating to resort taxes; amending s. 2,
3 ch. 67-930, Laws of Florida, as amended;
4 increasing the maximum rate of the resort tax;
5 requiring a super-majority vote of the
6 governmental entity's governing body and
7 referendum approval before the tax may be
8 increased above a certain rate; providing an
9 effective date.

10

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

12

13 Section 1. Section 2 of chapter 67-930, Laws of
14 Florida, as amended by chapters 83-363, 93-286, and 94-344,
15 Laws of Florida, is amended to read:

16 Section 2. The tax authorized by section 1 shall not
17 exceed two percent (2%) of the rent received by the person
18 renting such room or rooms from the person paying said rent,
19 and of the retail sales price paid by any guest, consumer or
20 any person on the purchase of each sale of food or beverages,
21 and of each sale of alcoholic beverages for consumption on the
22 premises, at any place of business required by law to be
23 licensed by the state hotel and restaurant commission or by
24 the state beverage department. However, upon approval by
25 referendum of a charter amendment so authorizing, the tax may
26 be levied at a rate not to exceed 6 ~~4~~ percent on the rent of
27 such room or rooms.

28 Section 3. The tax authorized by chapter 67-930, Laws
29 of Florida, as amended, may not be imposed at a rate greater
30 than 4 percent unless the increase is approved by the
31 affirmative vote of a majority plus one of the governing body

1 of the governmental entity seeking to impose the increased tax
2 and by the electors of that governmental entity in a
3 referendum.

4 Section 4. This act shall take effect upon becoming a
5 law.

6
7 *****

8 SENATE SUMMARY

9 Authorizes an increase in the maximum rate of resort tax
10 from 4 percent to 6 percent, but the tax may not be
11 imposed at a rate greater than 4 percent unless the
12 higher rate is approved by a majority plus one of the
governing body of the governmental entity seeking to
increase the tax and by referendum of the electors of
that governmental entity.

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31