

By Representative Bullard

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; providing that a portion of
4 said tax collected during a specified period by
5 establishments collecting the transient rentals
6 tax, by public food service establishments
7 collecting tax on the sale of food or
8 beverages, and by cruise ship companies or
9 airlines shall be retained by such
10 establishments and used to promote tourism and
11 retain or rehire employees; providing an
12 effective date.

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

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16 Section 1. (1) Notwithstanding any provision of
17 chapter 212, Florida Statutes, or any other provision of law,
18 one-half of the proceeds of the transient rentals tax levied
19 under s. 212.03, Florida Statutes, collected by any hotel,
20 apartment house, roominghouse, or tourist or trailer camp
21 during the period from 12:01 a.m., December 1, 2001, through
22 midnight, December 3, 2001, one-half of the proceeds of the
23 state tax levied under chapter 212, Florida Statutes, on the
24 sale of food or beverages collected by any public food service
25 establishment licensed under chapter 509, Florida Statutes,
26 during the period from 12:01 a.m., December 1, 2001, through
27 midnight, December 3, 2001, and one-half of the proceeds of
28 the state tax levied under chapter 212, Florida Statutes,
29 collected by any cruise ship company or airline during the
30 period from 12:01 a.m., December 1, 2001, through midnight,
31 December 3, 2001, shall be retained by the hotel, apartment

1 house, roominghouse, tourist or trailer camp, public food
2 service establishment, cruise ship company, or airline and
3 used as provided in this section.

4 (2)(a) Five-sixths of the proceeds retained pursuant
5 to this section shall be paid to the visitor bureau for the
6 area in which the hotel, apartment house, roominghouse,
7 tourist or trailer camp, public food service establishment,
8 cruise ship company, or airline is located or, if there is no
9 such visitor bureau, to the chamber of commerce for such area,
10 to be used for the promotion of tourism in that area.

11 (b) One-sixth of the proceeds retained pursuant to
12 this section shall be used by the hotel, apartment house,
13 roominghouse, tourist or trailer camp, public food service
14 establishment, cruise ship company, or airline to retain
15 current employees who would otherwise not be retained because
16 of economic conditions, or to rehire employees whose
17 employment was terminated or reduced because of economic
18 conditions.

19 (c) Any portion of the proceeds retained pursuant to
20 this section that cannot be used for the purposes specified in
21 paragraphs (a) and (b) shall be remitted to the Department of
22 Revenue in accordance with chapter 212, Florida Statutes.

23 Section 2. This act shall take effect upon becoming a
24 law.

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27 HOUSE SUMMARY

28 Provides that a portion of the sales tax collected during
29 the first 3 days of December by establishments collecting
30 the transient rentals tax, by public food service
31 establishments collecting tax on the sale of food or
beverages, and by cruise ship companies or airlines shall
be retained by such establishments and used to promote
tourism and retain or rehire employees.