

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Johnson offered the following:

**Amendment to Amendment (305539) (with title amendment)**

On page 1, between lines 16 & 17,

insert:

Section 1. Paragraphs (l) and (n) of subsection (3) of section 125.0104, Florida Statutes, are amended to read:

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

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

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

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or

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1 publicly owned and operated by the owner of a professional  
2 sports franchise or other lessee with sufficient expertise or  
3 financial capability to operate such facility, and to pay the  
4 planning and design costs incurred prior to the issuance of  
5 such bonds.

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

10           3. Pay the operation and maintenance costs of a  
11 convention center for a period of up to 10 years. Only  
12 counties that have elected to levy the tax for the purposes  
13 authorized in subparagraph 2. may use the tax for the purposes  
14 enumerated in this subparagraph. Any county that elects to  
15 levy the tax for the purposes authorized in subparagraph 2.  
16 after July 1, 2000, may use the proceeds of the tax to pay the  
17 operation and maintenance costs of a convention center for the  
18 life of the bonds.

19           4. Promote and advertise tourism in the State of  
20 Florida and nationally and internationally; however, if tax  
21 revenues are expended for an activity, service, venue, or  
22 event, the activity, service, venue, or event shall have as  
23 one of its main purposes the attraction of tourists as  
24 evidenced by the promotion of the activity, service, venue, or  
25 event to tourists.

26  
27 The provision of paragraph (b) which prohibits any county  
28 authorized to levy a convention development tax pursuant to s.  
29 212.0305 from levying more than the 2-percent tax authorized  
30 by this section, and the provisions of paragraphs (4)(a)-(d),  
31 shall not apply to the additional tax authorized in this

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1 paragraph. The effective date of the levy and imposition of  
2 the tax authorized under this paragraph shall be the first day  
3 of the second month following approval of the ordinance by the  
4 governing board or the first day of any subsequent month as  
5 may be specified in the ordinance. A certified copy of such  
6 ordinance shall be furnished by the county to the Department  
7 of Revenue within 10 days after approval of such ordinance.

8 (n) In addition to any other tax that is imposed under  
9 this section, a county that has imposed the tax under  
10 paragraph (1) may impose an additional tax that is no greater  
11 than 1 percent on the exercise of the privilege described in  
12 paragraph (a) by a majority plus one vote of the membership of  
13 the board of county commissioners in order to:

14 1. Pay the debt service on bonds issued to finance:

15 a.1. The construction, reconstruction, or renovation  
16 of a facility either publicly owned and operated, or publicly  
17 owned and operated by the owner of a professional sports  
18 franchise or other lessee with sufficient expertise or  
19 financial capability to operate such facility, and to pay the  
20 planning and design costs incurred prior to the issuance of  
21 such bonds for a new professional sports franchise as defined  
22 in s. 288.1162.

23 b.2. The acquisition, construction, reconstruction, or  
24 renovation of a facility either publicly owned and operated,  
25 or publicly owned and operated by the owner of a professional  
26 sports franchise or other lessee with sufficient expertise or  
27 financial capability to operate such facility, and to pay the  
28 planning and design costs incurred prior to the issuance of  
29 such bonds for a retained spring training franchise.

30 2. Promote and advertise tourism in the State of  
31 Florida and nationally and internationally; however, if tax

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1 revenues are expended for an activity, service, venue, or  
2 event, the activity, service, venue, or event shall have as  
3 one of its main purposes the attraction of tourists as  
4 evidenced by the promotion of the activity, service, venue, or  
5 event to tourists.

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7 A county that imposes the tax authorized in this paragraph may  
8 not expend any ad valorem tax revenues for the acquisition,  
9 construction, reconstruction, or renovation of a ~~that~~ facility  
10 for which tax revenues are used pursuant to subparagraph 1.

11 The provision of paragraph (b) which prohibits any county  
12 authorized to levy a convention development tax pursuant to s.  
13 212.0305 from levying more than the 2-percent tax authorized  
14 by this section shall not apply to the additional tax  
15 authorized by this paragraph in counties which levy convention  
16 development taxes pursuant to s. 212.0305(4)(a). Subsection  
17 (4) does not apply to the adoption of the additional tax  
18 authorized in this paragraph. The effective date of the levy  
19 and imposition of the tax authorized under this paragraph is  
20 the first day of the second month following approval of the  
21 ordinance by the board of county commissioners or the first  
22 day of any subsequent month specified in the ordinance. A  
23 certified copy of such ordinance shall be furnished by the  
24 county to the Department of Revenue within 10 days after  
25 approval of the ordinance.

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28 ===== T I T L E    A M E N D M E N T =====

29 And the title is amended as follows:

30            On page 4, line 14, after the semicolon

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1 insert:  
2           amending s. 125.0104, F.S.; providing that the  
3           additional tax authorized for bonds for a  
4           professional sports franchise facility, a  
5           retained spring training franchise facility, or  
6           a convention center, and for operation and  
7           maintenance costs of a convention center, and  
8           the additional tax authorized for bonds for  
9           facilities for a new professional sports  
10          franchise or a retained spring training  
11          franchise, may also be used to promote and  
12          advertise tourism;

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