

By Representative Johnson

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 providing that the additional tax authorized
5 for bonds for a professional sports franchise
6 facility, a retained spring training franchise
7 facility, or a convention center, and for
8 operation and maintenance costs of a convention
9 center, and the additional tax authorized for
10 bonds for facilities for a new professional
11 sports franchise or a retained spring training
12 franchise, may also be used to promote and
13 advertise tourism; providing an effective date.

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

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

19 125.0104 Tourist development tax; procedure for
20 levying; authorized uses; referendum; enforcement.--

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

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

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

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

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

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.

26 Section 2. This act shall take effect upon becoming a
27 law.

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HOUSE SUMMARY

Provides that the additional local option tourist development tax authorized for bonds for a professional sports franchise facility, a retained spring training franchise facility, or a convention center, and for operation and maintenance costs of a convention center, and the additional tax authorized for bonds for facilities for a new professional sports franchise or a retained spring training franchise, may also be used to promote and advertise tourism.