

Bill No. CS for SB 1186

Amendment No. Barcode 580856

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Diaz de la Portilla moved the following **substitute for amendment to amendment** (323402):

Senate Amendment (with title amendment)

On page 38, between lines 1 and 2,

insert:

Section 6. Sections 6 and 7 of this act may be cited as the "Tourism Industry Recovery Act of 2002."

Section 7. 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

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1 sports franchise facility, or the acquisition, construction,
2 reconstruction, or renovation of a retained spring training
3 franchise facility, either publicly owned and operated, or
4 publicly owned and operated by the owner of a professional
5 sports franchise or other lessee with sufficient expertise or
6 financial capability to operate such facility, and to pay the
7 planning and design costs incurred prior to the issuance of
8 such bonds.

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

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

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

29
30 The provision of paragraph (b) which prohibits any county
31 authorized to levy a convention development tax pursuant to s.

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1 212.0305 from levying more than the 2-percent tax authorized
 2 by this section, and the provisions of paragraphs (4)(a)-(d),
 3 shall not apply to the additional tax authorized in this
 4 paragraph. The effective date of the levy and imposition of
 5 the tax authorized under this paragraph shall be the first day
 6 of the second month following approval of the ordinance by the
 7 governing board or the first day of any subsequent month as
 8 may be specified in the ordinance. A certified copy of such
 9 ordinance shall be furnished by the county to the Department
 10 of Revenue within 10 days after approval of such ordinance.

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

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

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

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1 such bonds for a retained spring training franchise.

2 2. Promote and advertise tourism in the State of
3 Florida and nationally and internationally; however, if tax
4 revenues are expended for an activity, service, venue, or
5 event, the activity, service, venue, or event shall have as
6 one of its main purposes the attraction of tourists as
7 evidenced by the promotion of the activity, service, venue, or
8 event to tourists.

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

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

29
30 (Redesignate subsequent sections.)

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

2 And the title is amended as follows:

3 On page 40, line 21, after the semicolon

4

5 insert:

6 providing a short title; amending s. 125.0104,
7 F.S.; providing that the additional tax
8 authorized for bonds for a professional sports
9 franchise facility, a retained spring training
10 franchise facility, or a convention center, and
11 for operation and maintenance costs of a
12 convention center, and the additional tax
13 authorized for bonds for facilities for a new
14 professional sports franchise or a retained
15 spring training franchise, may also be used to
16 promote and advertise tourism;

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