

By the Committee on Commerce and Economic Opportunities; and
Senators Cowin and Crist

310-2011-02

1 A bill to be entitled
2 An act relating to tourism industry recovery;
3 providing a short title; amending s. 125.0104,
4 F.S.; providing that the additional tax
5 authorized for bonds for a professional sports
6 franchise facility, a retained spring training
7 franchise facility, or a convention center, and
8 for operation and maintenance costs of a
9 convention center, and the additional tax
10 authorized for bonds for facilities for a new
11 professional sports franchise or a retained
12 spring training franchise, may also be used to
13 promote and advertise tourism; providing an
14 effective date.

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

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18 Section 1. This act may be cited as the "Tourism
19 Industry Recovery Act of 2002."

20 Section 2. Paragraphs (l) and (n) of subsection (3) of
21 section 125.0104, Florida Statutes, are amended to read:

22 125.0104 Tourist development tax; procedure for
23 levying; authorized uses; referendum; enforcement.--

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

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

30 1. pay the debt service on bonds issued to finance the
31 construction, reconstruction, or renovation of a professional

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.

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
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1 planning and design costs incurred prior to the issuance of
2 such bonds for a retained spring training franchise.

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

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

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

30 Section 3. This act shall take effect July 1, 2002.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1688

The committee substitute removes from the bill a provision which repeals the authorization for counties to use revenue derived from local option tourist development taxes under s. 125.0104(3)(l) and (n), F.S., to promote and advertise tourism in Florida.