

By the Council for Competitive Commerce and Representative Johnson

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.

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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  
31

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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