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## A bill to be entitled

An act relating to tourism industry recovery; providing a short title; amending s. 125.0104, F.S.; providing that the additional 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; amending s. commissioners to lease without a competitive

125.35, F.S.; authorizing boards of county process certain property; providing an

effective date.

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

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

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Section 2. Paragraphs (1) and (n) of subsection (3) of section 125.0104, Florida Statutes, are amended to read:

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

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

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(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

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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 publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.
- 4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as

evidenced by the promotion of the activity, service, venue, or event to tourists.

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

- (n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:
  - 1. Pay the debt service on bonds issued to finance:
- <u>a.1.</u> The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

 $\underline{b.2.}$  The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

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

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A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a that facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A

certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

Section 3. Paragraph (b) of subsection (1) of section 125.35, Florida Statutes, is amended to read:

125.35 County authorized to sell real and personal property and to lease real property.--

- (1)(a) The board of county commissioners is expressly authorized to sell and convey any real or personal property, and to lease real property, belonging to the county, whenever the board determines that it is to the best interest of the county to do so, to the highest and best bidder for the particular use the board deems to be the highest and best, for such length of term and such conditions as the governing body may in its discretion determine.
- (b) Notwithstanding the provisions of paragraph (a), the board of county commissioners is expressly authorized to:
- 1. Negotiate the lease of an airport or seaport facility;
- 2. Modify or extend an existing lease of real property for an additional term not to exceed 25 years, where the improved value of the lease has an appraised value in excess of \$20 million; or
- 3. Lease a professional sports franchise facility financed by revenues received pursuant to s. 125.0104 or s. 212.20; or
- 4. Convert existing development rights held by a private entity to a lease hold interest on any parcel of real property of 5 acres or less;

under such terms and conditions as negotiated by the board.

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Section 4. This act shall take effect July 1, 2002.
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CODING: Words stricken are deletions; words underlined are additions.