

By Senator Pruitt

28-345-03

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A bill to be entitled
An act relating to taxation; reviving and
reenacting s. 125.0104(7), F.S., as amended,
and s. 192.0105, F.S.; abrogating a repeal of
laws relating to the tourist development tax
and the Florida Taxpayer's Bill of Rights
notwithstanding a repeal scheduled under s. 11,
ch. 2000-312, Laws of Florida; providing an
effective date.

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

Section 1. Notwithstanding the provisions of section
11 of chapter 2000-312, Laws of Florida, subsection (7) of
section 125.0104, Florida Statutes, shall not stand repealed
on October 1, 2005, as scheduled by such law, but that
subsection, as amended by section 14 of chapter 2001-252, Laws
of Florida, is revived and reenacted to read:

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

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF
BONDS.--Anything in this section to the contrary
notwithstanding, if the plan for tourist development approved
by the governing board of the county, as amended from time to
time pursuant to paragraph (4)(d), includes the acquisition,
construction, extension, enlargement, remodeling, repair, or
improvement of a publicly owned and operated convention
center, sports stadium, sports arena, coliseum, or auditorium,
or a museum that is publicly owned and operated or owned and
operated by a not-for-profit organization, the county

1 ordinance levying and imposing the tax shall automatically
2 expire upon the later of:

3 (a) Retirement of all bonds issued by the county for
4 financing the same; or

5 (b) The expiration of any agreement by the county for
6 the operation or maintenance, or both, of a publicly owned and
7 operated convention center, sports stadium, sports arena,
8 coliseum, auditorium, or museum. However, nothing herein shall
9 preclude that county from amending the ordinance extending the
10 tax to the extent that the board of the county determines to
11 be necessary to provide funds with which to operate, maintain,
12 repair, or renew and replace a publicly owned and operated
13 convention center, sports stadium, sports arena, coliseum,
14 auditorium, or museum or from enacting an ordinance which
15 shall take effect without referendum approval, unless the
16 original referendum required ordinance expiration, pursuant to
17 the provisions of this section reimposing a tourist
18 development tax, upon or following the expiration of the
19 previous ordinance.

20 Section 2. Notwithstanding the provisions of section
21 11 of chapter 2000-312, Laws of Florida, section 192.0105,
22 Florida Statutes, shall not stand repealed on October 1, 2005,
23 as scheduled by such law, but that section is revived and
24 readopted.

25 Section 3. This act shall take effect upon becoming a
26 law.

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29 SENATE SUMMARY

30 Revives and reenacts provisions relating to the tourist
31 development tax and the Florida Taxpayer's Bill of Rights
which are otherwise scheduled to be repealed October 1,
2005.