

1                                   A bill to be entitled  
 2           An act relating to taxation; reviving and  
 3           reenacting s. 125.0104(7), F.S., as amended,  
 4           and s. 192.0105, F.S.; abrogating a repeal of  
 5           laws relating to the tourist development tax  
 6           and the Florida Taxpayer's Bill of Rights  
 7           notwithstanding a repeal scheduled under s. 11,  
 8           ch. 2000-312, Laws of Florida; expanding the  
 9           threshold for counties eligible for optional  
 10          uses of tax proceeds; providing an effective  
 11          date.

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

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 15           Section 1. Notwithstanding the provisions of section  
 16          11 of chapter 2000-312, Laws of Florida, subsection (7) of  
 17          section 125.0104, Florida Statutes, shall not stand repealed  
 18          on October 1, 2005, as scheduled by such law, but that  
 19          subsection, as amended by section 14 of chapter 2001-252, Laws  
 20          of Florida, is revived and reenacted, and paragraph (b) of  
 21          subsection (5) of that section is amended to read:

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

24                   (5) AUTHORIZED USES OF REVENUE.--

25                   (b) Tax revenues received pursuant to this section by  
 26          a county of less than 750,000 ~~600,000~~ population imposing a  
 27          tourist development tax may only be used by that county for  
 28          the following purposes in addition to those purposes allowed  
 29          pursuant to paragraph (a): to acquire, construct, extend,  
 30          enlarge, remodel, repair, improve, maintain, operate, or  
 31          promote one or more zoological parks, fishing piers or nature

1 centers which are publicly owned and operated or owned and  
2 operated by not-for-profit organizations and open to the  
3 public. All population figures relating to this subsection  
4 shall be based on the most recent population estimates  
5 prepared pursuant to the provisions of s. 186.901. These  
6 population estimates shall be those in effect on July 1 of  
7 each year.

8 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF  
9 BONDS.--Anything in this section to the contrary  
10 notwithstanding, if the plan for tourist development approved  
11 by the governing board of the county, as amended from time to  
12 time pursuant to paragraph (4)(d), includes the acquisition,  
13 construction, extension, enlargement, remodeling, repair, or  
14 improvement of a publicly owned and operated convention  
15 center, sports stadium, sports arena, coliseum, or auditorium,  
16 or a museum that is publicly owned and operated or owned and  
17 operated by a not-for-profit organization, the county  
18 ordinance levying and imposing the tax shall automatically  
19 expire upon the later of:

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

22 (b) The expiration of any agreement by the county for  
23 the operation or maintenance, or both, of a publicly owned and  
24 operated convention center, sports stadium, sports arena,  
25 coliseum, auditorium, or museum. However, nothing herein shall  
26 preclude that county from amending the ordinance extending the  
27 tax to the extent that the board of the county determines to  
28 be necessary to provide funds with which to operate, maintain,  
29 repair, or renew and replace a publicly owned and operated  
30 convention center, sports stadium, sports arena, coliseum,  
31 auditorium, or museum or from enacting an ordinance which

1 shall take effect without referendum approval, unless the  
2 original referendum required ordinance expiration, pursuant to  
3 the provisions of this section reimposing a tourist  
4 development tax, upon or following the expiration of the  
5 previous ordinance.

6           Section 2. Notwithstanding the provisions of section  
7 11 of chapter 2000-312, Laws of Florida, section 192.0105,  
8 Florida Statutes, shall not stand repealed on October 1, 2005,  
9 as scheduled by such law, but that section is revived and  
10 readopted.

11           Section 3. This act shall take effect upon becoming a  
12 law.

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