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2 An act relating to tourist development taxes;
3 amending s. 125.0104, F.S.; limiting the use of
4 certain funds raised by this tax; providing an
5 effective date.

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

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9 Section 1. Paragraph (a) of subsection (5) of section
10 125.0104, Florida Statutes, is amended to read:

11 125.0104 Tourist development tax; procedure for
12 levying; authorized uses; referendum; enforcement.--

13 (5) AUTHORIZED USES OF REVENUE.--

14 (a) All tax revenues received pursuant to this section
15 by a county imposing the tourist development tax shall be used
16 by that county for the following purposes only:

17 1. To acquire, construct, extend, enlarge, remodel,
18 repair, improve, maintain, operate, or promote one or more
19 publicly owned and operated convention centers, sports
20 stadiums, sports arenas, coliseums, or auditoriums, or museums
21 that are publicly owned and operated or owned and operated by
22 not-for-profit organizations and open to the public, within
23 the boundaries of the county or subcounty special taxing
24 district in which the tax is levied. Tax revenues received
25 pursuant to this section may also be used for promotion of
26 zoological parks that are publicly owned and operated or owned
27 and operated by not-for-profit organizations and open to the
28 public. However, these purposes may be implemented through
29 service contracts and leases with lessees with sufficient
30 expertise or financial capability to operate such facilities;

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

8 3. To fund convention bureaus, tourist bureaus,
9 tourist information centers, and news bureaus as county
10 agencies or by contract with the chambers of commerce or
11 similar associations in the county, which may include any
12 indirect administrative costs for services performed by the
13 county on behalf of the promotion agency; or

14 4. To finance beach park facilities or beach
15 improvement, maintenance, renourishment, restoration, and
16 erosion control, including shoreline protection, enhancement,
17 cleanup, or restoration of inland lakes and rivers to which
18 there is public access as those uses relate to the physical
19 preservation of the beach, shoreline, or inland lake or river.
20 However, any funds identified by a county as the local
21 matching source for beach renourishment, restoration, or
22 erosion control projects included in the long-range budget
23 plan of the state's Beach Management Plan, pursuant to s.
24 161.091, or funds contractually obligated by a county in the
25 financial plan for a federally authorized shore protection
26 project may not be used or loaned for any other purpose.In
27 counties of less than 100,000 population, no more than 10
28 percent of the revenues from the tourist development tax may
29 be used for beach park facilities.

30 Section 2. This act shall take effect July 1, 2003.

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