



HB 0333

2003

1 A bill to be entitled

2 An act relating to taxation; reviving and reenacting s.
3 125.0104(7), F.S., as amended, and s. 192.0105, F.S.;
4 abrogating a repeal of laws relating to the tourist
5 development tax and the Florida Taxpayer's Bill of Rights
6 notwithstanding a repeal scheduled under s. 11, ch. 2000-
7 312, Laws of Florida; providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Notwithstanding the provisions of section 11 of
12 chapter 2000-312, Laws of Florida, subsection (7) of section
13 125.0104, Florida Statutes, shall not stand repealed on October
14 1, 2005, as scheduled by such law, but that subsection, as
15 amended by section 14 of chapter 2001-252, Laws of Florida, is
16 revived and reenacted to read:

17 125.0104 Tourist development tax; procedure for levying;
18 authorized uses; referendum; enforcement.--

19 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.--Anything
20 in this section to the contrary notwithstanding, if the plan for
21 tourist development approved by the governing board of the
22 county, as amended from time to time pursuant to paragraph
23 (4)(d), includes the acquisition, construction, extension,
24 enlargement, remodeling, repair, or improvement of a publicly
25 owned and operated convention center, sports stadium, sports
26 arena, coliseum, or auditorium, or a museum that is publicly
27 owned and operated or owned and operated by a not-for-profit
28 organization, the county ordinance levying and imposing the tax
29 shall automatically expire upon the later of:



HB 0333

2003

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

32 (b) The expiration of any agreement by the county for the
 33 operation or maintenance, or both, of a publicly owned and
 34 operated convention center, sports stadium, sports arena,
 35 coliseum, auditorium, or museum. However, nothing herein shall
 36 preclude that county from amending the ordinance extending the
 37 tax to the extent that the board of the county determines to be
 38 necessary to provide funds with which to operate, maintain,
 39 repair, or renew and replace a publicly owned and operated
 40 convention center, sports stadium, sports arena, coliseum,
 41 auditorium, or museum or from enacting an ordinance which shall
 42 take effect without referendum approval, unless the original
 43 referendum required ordinance expiration, pursuant to the
 44 provisions of this section reimposing a tourist development tax,
 45 upon or following the expiration of the previous ordinance.

46 Section 2. Notwithstanding the provisions of section 11 of
 47 chapter 2000-312, Laws of Florida, section 192.0105, Florida
 48 Statutes, shall not stand repealed on October 1, 2005, as
 49 scheduled by such law, but that section is revived and
 50 readopted.

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