

By Senator Clary

4-92A-04

1                                   A bill to be entitled  
 2           An act relating to local government finance;  
 3           amending s. 1 of chapter 67-930, Laws of  
 4           Florida, as amended; authorizing additional  
 5           municipalities to levy the municipal resort  
 6           tax; requiring referendum approval before the  
 7           tax may be newly imposed; providing an  
 8           effective date.

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

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 12           Section 1. Section 1 of chapter 67-930, Laws of  
 13 Florida, as amended by chapters 93-286 and 94-344, Laws of  
 14 Florida, is amended to read:

15           Section 1. All cities and towns, in counties that have  
 16 of the state having a population of not fewer less than  
 17 170,000 and not more than 180,000, in counties having a  
 18 population of not fewer than three hundred thirty thousand  
 19 (330,000) and not more than three hundred forty thousand  
 20 (340,000), and in counties having a population of more than  
 21 nine hundred thousand (900,000), according to the latest  
 22 official decennial census, whose charter specifically provides  
 23 now or whose charter is so amended prior to January 1, 2006  
 24 ~~1968~~, for the levy of the exact tax as herein set forth, are  
 25 ~~hereby~~ given the right, power, and authority by ordinance to  
 26 impose, levy, and collect a tax within their corporate limits,  
 27 to be known as a municipal resort tax, upon the rent of every  
 28 occupancy of a room or rooms in any hotel, motel, apartment  
 29 house, rooming house, tourist camp, or trailer camp, as the  
 30 same are defined in part I, chapter 212, Florida Statutes, and  
 31 upon the retail sale price of all items of food or beverages

1 sold at retail, and of alcoholic beverages sold at retail for  
2 consumption on the premises, at any place of business required  
3 by law to be licensed by the state hotel and restaurant  
4 commission or by the state beverage department. ~~provided,~~  
5 However, this tax does ~~shall~~ not apply to those sales the  
6 amount of which is less than 50 ~~fifty~~ cents or ~~(50)~~ nor to  
7 sales of food or beverages delivered to a person's home under  
8 a contract providing for deliveries on a regular schedule when  
9 the price of each meal is less than \$10 ~~ten dollars~~. A  
10 municipality may not commence imposition of the tax after the  
11 effective date of this act unless imposition is approved by  
12 the electors of the municipality by referendum.

13 Section 2. This act shall take effect upon becoming a  
14 law.

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17 SENATE SUMMARY

18 Authorizes municipalities in a county that has a  
19 population of 170,000 to 180,000, municipalities in a  
20 county that has a population of 330,000 to 340,000, and  
21 municipalities in a county that has a population of more  
22 than 900,000 to levy a municipal resort tax if the county  
23 charter currently provides for the levy or is amended  
24 before January 1, 2006, to provide for the levy and if  
25 the levy is approved by the electors of the municipality  
26 by referendum.  
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