

By the Committee on Comprehensive Planning; and Senator Clary

316-2170-04

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 tax  
6           on transient rentals; limiting the tax rate;  
7           requiring referendum approval before the tax  
8           may be newly imposed; amending s. 6 of chapter  
9           67-930, Laws of Florida; authorizing additional  
10          uses of municipal resort tax revenues;  
11          providing an effective date.

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

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

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

1 chapter 212, Florida Statutes, and upon the retail sale price  
2 of all items of food or beverages sold at retail, and of  
3 alcoholic beverages sold at retail for consumption on the  
4 premises, at any place of business required by law to be  
5 licensed by the state hotel and restaurant commission or by  
6 the state beverage department. Each municipality in counties  
7 that have a population of not fewer than 170,000 and not more  
8 than 180,000, and all municipalities in such counties have a  
9 population of less than 20,000, according to the latest  
10 official decennial census, may impose, levy, and collect a tax  
11 within the corporate limits, to be known as a municipal resort  
12 tax, which shall be levied upon the rent of every occupancy of  
13 a room or rooms in any hotel, motel, apartment house, rooming  
14 house, or tourist or trailer camp, as defined in chapter 212,  
15 Florida Statutes, at a rate not to exceed 2 percent.~~7~~  
16 ~~provided,~~ However, this tax does ~~shall~~ not apply to those  
17 sales the amount of which is less than 50 ~~fifty~~ cents ~~or (50)~~  
18 ~~nor~~ to sales of food or beverages delivered to a person's home  
19 under a contract providing for deliveries on a regular  
20 schedule when the price of each meal is less than \$10 ~~ten~~  
21 ~~dollars~~. A municipality may not commence imposition of the tax  
22 after the effective date of this act unless imposition is  
23 approved by the electors of the municipality by referendum.  
24 Once a municipality qualifies and imposes the tax, it shall  
25 continue to qualify pursuant to this section for as long as  
26 the ordinance remains valid.

27 Section 2. Section 6 of chapter 67-930, Laws of  
28 Florida, is amended to read:

29 Section 6. Any funds received under and by virtue of  
30 the municipal resort tax imposed or levied under the authority  
31 of this act shall be used for the following purposes only:

1 creating and maintenance of convention and publicity bureaus,  
2 cultural and art centers, enhancement of tourism, publicity  
3 and advertising purposes, transportation improvements,  
4 including, but not limited to, sidewalks, pathways and bike  
5 lanes, and beach restoration, artificial reef construction,  
6 stormwater management, land acquisition,and for the future  
7 cost, purchase, building, designing, engineering, planning,  
8 repairing, reconditioning, altering, expanding, maintaining,  
9 servicing and otherwise operating auditoriums, community  
10 houses, convention halls, convention buildings or structures,  
11 and other related purposes, including relief from ad valorem  
12 taxes heretofore levied for such purposes.

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

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16 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
17 COMMITTEE SUBSTITUTE FOR  
18 SB 1290

19 This Committee Substitute differs from the bill as filed in  
20 that it limits the expansion of authority to levy the  
21 municipal resort tax only to municipalities in Okaloosa  
22 County, limits this expansion to the transient rental portion  
23 of the tax, and limits the rate of the tax to 2 percent. In  
24 addition, it expands the authorized uses of tax proceeds.  
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