

HB 1597

2004

1 A bill to be entitled
 2 An act relating to the local option food and beverage tax;
 3 amending s. 212.0306, F.S.; authorizing any county to levy
 4 a local option food and beverage tax for certain purposes;
 5 requiring a county to allocate a portion of the proceeds
 6 of such tax to encourage and assist minority business
 7 participation as vendors in a county's tourism industry;
 8 providing an effective date.

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

11
 12 Section 1. Subsection (1) and paragraph (a) of subsection
 13 (3) of section 212.0306, Florida Statutes, are amended to read:
 14 212.0306 Local option food and beverage tax; procedure for
 15 levying; authorized uses; administration.--

16 (1) Any county, ~~as defined in s. 125.011(1),~~ may impose
 17 the following additional taxes, by ordinance adopted by a
 18 majority vote of the governing body:

19 (a) At the rate of 2 percent on the sale of food,
 20 beverages, or alcoholic beverages in hotels and motels only.

21 (b) At the rate of 1 percent on the sale of food,
 22 beverages, or alcoholic beverages in establishments that are
 23 licensed by the state to sell alcoholic beverages for
 24 consumption on the premises, except for hotels and motels;
 25 however, the tax shall not apply to any alcoholic beverage sold
 26 by the package for off-premises consumption.

27 (3)(a) Seventy-five percent of the proceeds of the tax
 28 authorized by paragraph (1)(a) shall be allocated by the county
 29 to a countywide convention and visitors bureau which, by

HB 1597

2004

30 interlocal agreement and contract with the county, has been
31 given the primary responsibility for promoting the county and
32 its constituent cities as a destination site for conventions,
33 trade shows, and pleasure travel, to be used for purposes
34 provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the
35 Florida Statutes 1991. If the county is not or is no longer a
36 party to such an interlocal agreement and contract with a
37 countywide convention and visitors bureau, the county shall
38 allocate ~~the proceeds of such amount tax~~ for the purposes
39 described in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the
40 Florida Statutes 1991. The remaining 25 percent of such proceeds
41 shall be used by the county to encourage and assist
42 participation by minority businesses as vendors in the tourism
43 industry in the county.

44 Section 2. This act shall take effect October 1, 2004.