

By Senator Hill

1-1873-04

See HB

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

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

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 14 Section 1. Subsection (1) and paragraph (a) of
 15 subsection (3) of section 212.0306, Florida Statutes, are
 16 amended to read:

17 212.0306 Local option food and beverage tax; procedure
 18 for levying; authorized uses; administration.--

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

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

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

30 (3)(a) Seventy-five percent of the proceeds of the tax
 31 authorized by paragraph (1)(a) shall be allocated by the

1 county to a countywide convention and visitors bureau which,
2 by interlocal agreement and contract with the county, has been
3 given the primary responsibility for promoting the county and
4 its constituent cities as a destination site for conventions,
5 trade shows, and pleasure travel, to be used for purposes
6 provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the
7 Florida Statutes 1991. If the county is not or is no longer a
8 party to such an interlocal agreement and contract with a
9 countywide convention and visitors bureau, the county shall
10 allocate ~~the proceeds of such amount tax~~ for the purposes
11 described in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the
12 Florida Statutes 1991. The remaining 25 percent of such
13 proceeds shall be used by the county to encourage and assist
14 participation by minority businesses as vendors in the tourism
15 industry in the county.

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