

HB 1575

2005

1 A bill to be entitled
 2 An act relating to the City of Destin, Okaloosa County;
 3 authorizing the governing authority of the City of Destin
 4 to levy a municipal resort tax on rentals or leases for a
 5 term of 6 months or less pursuant to ordinance; limiting
 6 the tax rate; specifying the purposes for which the
 7 proceeds of the tax may be used; providing an effective
 8 date.

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

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 12 Section 1. (1) The governing authority of the City of
 13 Destin may impose, levy, and collect pursuant to ordinance a tax
 14 within the corporate limits of the municipality, to be known as
 15 a municipal resort tax, which shall be levied at a rate that may
 16 not exceed 2 percent upon the amount charged by any person who
 17 rents, leases, or lets for consideration any living quarters or
 18 accommodations in any hotel, apartment hotel, motel, resort
 19 motel, apartment, apartment motel, rooming house, mobile home
 20 park, recreational vehicle park, or condominium for a term of 6
 21 months or less, unless such person rents, leases, or lets for
 22 consideration living quarters or accommodations that are exempt
 23 from taxation according to chapter 212, Florida Statutes.

24 (2) Any proceeds of the municipal resort tax levied under
 25 this act shall be used only for the following purposes: creating
 26 and maintaining convention and publicity bureaus and cultural
 27 and art centers; enhancing tourism; publicity and advertising;
 28 transportation improvements, including, but not limited to,
 29 sidewalks, pathways, and bike lanes; beach restoration;

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30 artificial reef construction; stormwater management; land
31 acquisition; and purchasing, building, designing, engineering,
32 planning, repairing, reconditioning, altering, expanding,
33 maintaining, servicing, and otherwise operating auditoriums,
34 community houses, convention halls, convention buildings or
35 structures, and other related purposes, including relief from ad
36 valorem taxes heretofore levied for such purposes.

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