

By Senator Siplin

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A bill to be entitled
An act relating to the tourist development tax;
amending s. 125.0104, F.S., the "Local Option
Tourist Development Act"; revising the
permissible uses of proceeds from the tax;
allowing a specified percentage of the tax
proceeds to be used for economic development
activities in the county; providing an
effective date.

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

Section 1. Paragraph (a) of subsection (5) of section
125.0104, Florida Statutes, is amended to read:

(5) AUTHORIZED USES OF REVENUE.--

(a) All tax revenues received pursuant to this section
by a county imposing the tourist development tax shall be used
by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel,
repair, improve, maintain, operate, or promote one or more
publicly owned and operated convention centers, sports
stadiums, sports arenas, coliseums, or auditoriums, or museums
that are publicly owned and operated or owned and operated by
not-for-profit organizations and open to the public, within
the boundaries of the county or subcounty special taxing
district in which the tax is levied. Tax revenues received
pursuant to this section may also be used for promotion of
zoological parks that are publicly owned and operated or owned
and operated by not-for-profit organizations and open to the
public. However, these purposes may be implemented through

1 service contracts and leases with lessees with sufficient
2 expertise or financial capability to operate such facilities;

3 2. To promote and advertise tourism in the State of
4 Florida and nationally and internationally; however, if tax
5 revenues are expended for an activity, service, venue, or
6 event, the activity, service, venue, or event shall have as
7 one of its main purposes the attraction of tourists as
8 evidenced by the promotion of the activity, service, venue, or
9 event to tourists;

10 3. To fund convention bureaus, tourist bureaus,
11 tourist information centers, and news bureaus as county
12 agencies or by contract with the chambers of commerce or
13 similar associations in the county, which may include any
14 indirect administrative costs for services performed by the
15 county on behalf of the promotion agency. However, no more
16 than 2 percent of the revenues from the tourist development
17 tax may be used for county economic development activities as
18 described in s. 125.045; or

19 4. To finance beach park facilities or beach
20 improvement, maintenance, renourishment, restoration, and
21 erosion control, including shoreline protection, enhancement,
22 cleanup, or restoration of inland lakes and rivers to which
23 there is public access as those uses relate to the physical
24 preservation of the beach, shoreline, or inland lake or river.
25 However, any funds identified by a county as the local
26 matching source for beach renourishment, restoration, or
27 erosion control projects included in the long-range budget
28 plan of the state's Beach Management Plan, pursuant to s.
29 161.091, or funds contractually obligated by a county in the
30 financial plan for a federally authorized shore protection
31 project may not be used or loaned for any other purpose. In

1 | counties of less than 100,000 population, no more than 10
2 | percent of the revenues from the tourist development tax may
3 | be used for beach park facilities.

4 | Section 2. This act shall take effect July 1, 2006.

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7 | SENATE SUMMARY

8 | Allows up to 2 percent of the proceeds from the tourist
9 | development tax to be used for economic development
10 | activities in the county.

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