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577-06106-08

Proposed Committee Substitute by the Committee on Commerce

1 A bill to be entitled

2 An act relating to local taxes; amending s. 212.0306,
3 F.S.; authorizing any county to impose a tax on the sale
4 of food, beverages, or alcoholic beverages in hotels and
5 motels pursuant to an ordinance adopted by a majority vote
6 of the governing body; continuing the authority of
7 counties operating under a home rule charter to impose
8 such tax in establishments licensed by the state to sell
9 alcoholic beverages for consumption on the premises;
10 requiring that the proceeds from the food and beverage tax
11 imposed by a county other than a county operating under a
12 home rule charter be allocated to the local school
13 district for the purpose of funding K-12 education
14 services; providing duties of the county with respect to
15 collecting and administering the tax; providing an
16 effective date.

17
18 Be It Enacted by the Legislature of the State of Florida:19
20 Section 1. Section 212.0306, Florida Statutes, is amended
21 to read:22 212.0306 Local option food and beverage tax; procedure for
23 levying; authorized uses; administration.--

24 (1) Any county, ~~as defined in s. 125.011(1),~~ may impose a
25 local option food and beverage tax at the rate of 2 percent on
26 the sale of food, beverages, or alcoholic beverages in hotels and
27 motels only ~~the following additional taxes,~~ by ordinance adopted
28 by a majority vote of the governing body.÷



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

31 (2)(b) Any county, as defined in s. 125.011(1), may impose
32 a local option food and beverage tax at the rate of 1 percent on
33 the sale of food, beverages, or alcoholic beverages in
34 establishments that are licensed by the state to sell alcoholic
35 beverages for consumption on the premises, except for hotels and
36 motels; however, the tax shall not apply to any alcoholic
37 beverage sold by the package for off-premises consumption.

38 (3)(2)(a)1. The sales in any establishment licensed by the
39 state to sell alcoholic beverages for consumption on the
40 premises, except for hotels and motels, that had gross annual
41 revenues of \$400,000 or less in the previous calendar year, are
42 exempt from the tax authorized by subsection (2) paragraph
43 ~~(1)(b)~~.

44 2. For purposes of determining qualification for this
45 exemption, each such establishment must determine the annual
46 gross revenues of the business at the end of each calendar year.
47 If an establishment's exemption status changes, the establishment
48 must cease or begin collection of the tax effective the following
49 February 1, in accordance with its new exemption status. An
50 establishment must notify the tax collector of the county levying
51 the tax of such change in writing no later than 20 days after the
52 end of the calendar year.

53 3. Each newly opened establishment must collect the tax
54 authorized by subsection (2) paragraph ~~(1)(b)~~ for 45 days
55 commencing with its first day of business. After such time a
56 newly opened business may cease collecting the tax if its
57 projected gross annual revenues are \$400,000 or less. Projected
58 gross annual revenues shall be determined by dividing gross



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59 revenues for the first 45 days by 45, and multiplying the
60 resulting quotient by 365. Newly opened businesses which cease
61 collecting the tax must notify the tax collector of the county
62 levying the tax within 20 days after the last day the tax is
63 collected. A newly opened establishment which has been in
64 business for less than 45 days as of the end of its first
65 calendar year is exempt from the provisions of subparagraph 2.
66 for that calendar year.

67 (b) Sales in any veterans' organization are exempt from the
68 tax authorized by subsection (2) ~~paragraph (1)(b)~~.

69 (c) All transactions that are exempt from the state sales
70 tax are exempt from the taxes authorized by subsections (1) and
71 (2) ~~subsection (1)~~.

72 (d) Sales in cities or towns presently imposing a municipal
73 resort tax as authorized by chapter 67-930, Laws of Florida, are
74 exempt from the taxes authorized by subsections (1) and (2)
75 ~~subsection (1)~~.

76 ~~(4)(3)~~(a) For any county, as defined in s. 125.011(1), the
77 proceeds of the tax authorized by subsection (1) ~~paragraph (1)(a)~~
78 shall be allocated by the county to a countywide convention and
79 visitors bureau which, by interlocal agreement and contract with
80 the county, has been given the primary responsibility for
81 promoting the county and its constituent cities as a destination
82 site for conventions, trade shows, and pleasure travel, to be
83 used for purposes provided in s. 125.0104(5)(a)2. or 3., 1992
84 Supplement to the Florida Statutes 1991. If the county is not or
85 is no longer a party to such an interlocal agreement and contract
86 with a countywide convention and visitors bureau, the county
87 shall allocate the proceeds of such tax for the purposes



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88 described in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the
89 Florida Statutes 1991.

90 (b) For the first 12 months, the proceeds from the tax
91 authorized by subsection (2) ~~paragraph (1)(b)~~ shall be used by
92 the county to assist persons who have become, or are about to
93 become, homeless. These funds shall be made available for
94 emergency homeless shelters, food, clothing, medical care,
95 counseling, alcohol and drug abuse treatment, mental health
96 treatment, employment and training, education, and housing.
97 Thereafter, not less than 15 percent of these funds shall be made
98 available for construction and operation of domestic violence
99 centers, and the remainder shall be used for the other purposes
100 set forth in this paragraph. In addition, the proceeds of the tax
101 and the interest accrued on those proceeds may be used as
102 collateral, pledged, or hypothecated for projects authorized by
103 this paragraph, including bonds issued in connection therewith.
104 Prior to enactment of the ordinance levying and imposing the tax
105 provided for by subsection (2) ~~paragraph (1)(b)~~, the county shall
106 appoint a representative task force including, but not limited
107 to, service providers, homeless persons' advocates, and impacted
108 jurisdictions to prepare and submit to the governing board of the
109 county for its approval a plan for addressing the needs of
110 persons who have become, or are about to become, homeless. The
111 governing board of the county shall adopt this countywide plan
112 for addressing homeless needs as part of the ordinance levying
113 the tax.

114 (c) Any county that levies the tax authorized by subsection
115 (2) ~~The county~~ and each municipality in that county shall
116 continue to contribute each year at least 85 percent of aggregate
117 expenditures from the respective county or municipal general fund



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118 budget for county-operated or municipally operated homeless
119 shelter services at or above the average level of such
120 expenditures in the 2 fiscal years preceding the date of levying
121 this tax.

122 (5) Except for any county as defined in s. 125.011(1), the
123 proceeds of the tax authorized in subsection (1) shall be
124 allocated to the local school district to be used to fund K-12
125 education services.

126 (6)-(4) A certified copy of the ordinance that authorizes
127 the imposition of a tax authorized by this section shall be
128 furnished by the county to the Department of Revenue within 10
129 days after the adoption of the ordinance.

130 (7)-(5) A tax authorized by this section may take effect on
131 the first day of any month, but may not take effect until at
132 least 60 days after the adoption of the ordinance levying the
133 tax.

134 (8)-(6) Any county levying a tax authorized by this section
135 may ~~must~~ locally administer the tax using the powers and duties
136 enumerated for local administration of the tourist development
137 tax by s. 125.0104, 1992 Supplement to the Florida Statutes 1991.
138 The county's ordinance shall also provide for brackets applicable
139 to taxable transactions.

140 (9)-(7) Each county that levies the tax authorized in
141 subsection (2) shall also appoint an oversight board including,
142 but not limited to, service providers, domestic violence victim
143 advocates, members of the judiciary, concerned citizens, a victim
144 of domestic violence, and impacted jurisdictions to prepare and
145 submit to the governing board of the county for its approval a
146 plan for disbursing the funds made available, pursuant to
147 subsection (2), for the construction and operation of domestic



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148 | violence centers. Each member of the county's governing board
149 | shall appoint a member, and the county manager shall appoint two
150 | members, to the oversight board.

151 | Section 2. This act shall take effect July 1, 2008.