



451856

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/14/2010	.	
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The Committee on Community Affairs (Siplin) recommended the following:

**Senate Amendment (with title amendment)**

Before line 10  
insert:

Section 1. Paragraphs (l) and (n) of subsection (3) of section 125.0104, Florida Statutes, are amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.-

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.-

(1) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in



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13 paragraph (a) by majority vote of the governing board of the  
14 county in order to:

15 1. Pay the debt service on bonds issued to finance the  
16 construction, reconstruction, or renovation of a professional  
17 sports franchise facility, or the acquisition, construction,  
18 reconstruction, or renovation of a retained spring training  
19 franchise facility, either publicly owned and operated, or  
20 publicly owned and operated by the owner of a professional  
21 sports franchise or other lessee with sufficient expertise or  
22 financial capability to operate such facility, and to pay the  
23 planning and design costs incurred prior to the issuance of such  
24 bonds.

25 2. Pay the debt service on bonds issued to finance the  
26 construction, reconstruction, or renovation of a convention  
27 center, and to pay the planning and design costs incurred prior  
28 to the issuance of such bonds.

29 3. Pay the operation and maintenance costs of a convention  
30 center for a period of up to 10 years. Only counties that have  
31 elected to levy the tax for the purposes authorized in  
32 subparagraph 2. may use the tax for the purposes enumerated in  
33 this subparagraph. Any county that elects to levy the tax for  
34 the purposes authorized in subparagraph 2. after July 1, 2000,  
35 may use the proceeds of the tax to pay the operation and  
36 maintenance costs of a convention center for the life of the  
37 bonds.

38 4. Promote and advertise tourism in the State of Florida  
39 and nationally and internationally; however, if tax revenues are  
40 expended for an activity, service, venue, or event, the  
41 activity, service, venue, or event shall have as one of its main



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42 purposes the attraction of tourists as evidenced by the  
43 promotion of the activity, service, venue, or event to tourists.

44 5. Pay the debt service on bonds issued to finance the  
45 construction, reconstruction, or renovation of a county or  
46 municipally owned or operated sports stadium having a capacity  
47 of more than 65,000 seats which promotes tourism and attracts  
48 tourists as one of its main purposes and annually hosts one or  
49 more postseason collegiate football bowl games sanctioned by the  
50 National Collegiate Athletic Association. The tax also may be  
51 used to pay the planning and design costs incurred before the  
52 issuance of the bonds.

53  
54 The provision of paragraph (b) which prohibits any county  
55 authorized to levy a convention development tax pursuant to s.  
56 212.0305 from levying more than the 2-percent tax authorized by  
57 this section, and the provisions of paragraphs (4) (a)-(d), shall  
58 not apply to the additional tax authorized in this paragraph.  
59 The effective date of the levy and imposition of the tax  
60 authorized under this paragraph shall be the first day of the  
61 second month following approval of the ordinance by the  
62 governing board or the first day of any subsequent month as may  
63 be specified in the ordinance. A certified copy of such  
64 ordinance shall be furnished by the county to the Department of  
65 Revenue within 10 days after approval of such ordinance.

66 (n) In addition to any other tax that is imposed under this  
67 section, a county that has imposed the tax under paragraph (l)  
68 may impose an additional tax that is no greater than 1 percent  
69 on the exercise of the privilege described in paragraph (a) by a  
70 majority plus one vote of the membership of the board of county



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71 commissioners in order to:

72 1. Pay the debt service on bonds issued to finance:

73 a. The construction, reconstruction, or renovation of a  
74 facility either publicly owned and operated, or publicly owned  
75 and operated by the owner of a professional sports franchise or  
76 other lessee with sufficient expertise or financial capability  
77 to operate such facility, and to pay the planning and design  
78 costs incurred prior to the issuance of such bonds for a new  
79 professional sports franchise as defined in s. 288.1162.

80 b. The acquisition, construction, reconstruction, or  
81 renovation of a facility either publicly owned and operated, or  
82 publicly owned and operated by the owner of a professional  
83 sports franchise or other lessee with sufficient expertise or  
84 financial capability to operate such facility, and to pay the  
85 planning and design costs incurred prior to the issuance of such  
86 bonds for a retained spring training franchise.

87 c. The construction, reconstruction, or renovation of a  
88 county or municipally owned or operated sports stadium having a  
89 capacity of more than 65,000 seats which promotes tourism and  
90 attracts tourists as one of its main purposes and annually hosts  
91 one or more postseason collegiate football bowl games sanctioned  
92 by the National Collegiate Athletic Association. The tax also  
93 may be used to pay the planning and design costs incurred before  
94 the issuance of the bonds.

95 2. Promote and advertise tourism in the State of Florida  
96 and nationally and internationally; however, if tax revenues are  
97 expended for an activity, service, venue, or event, the  
98 activity, service, venue, or event shall have as one of its main  
99 purposes the attraction of tourists as evidenced by the



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100 promotion of the activity, service, venue, or event to tourists.

101  
102 A county that imposes the tax authorized in this paragraph may  
103 not expend any ad valorem tax revenues for the acquisition,  
104 construction, reconstruction, or renovation of a facility for  
105 which tax revenues are used pursuant to subparagraph 1. The  
106 provision of paragraph (b) which prohibits any county authorized  
107 to levy a convention development tax pursuant to s. 212.0305  
108 from levying more than the 2-percent tax authorized by this  
109 section shall not apply to the additional tax authorized by this  
110 paragraph in counties which levy convention development taxes  
111 pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to  
112 the adoption of the additional tax authorized in this paragraph.  
113 The effective date of the levy and imposition of the tax  
114 authorized under this paragraph is the first day of the second  
115 month following approval of the ordinance by the board of county  
116 commissioners or the first day of any subsequent month specified  
117 in the ordinance. A certified copy of such ordinance shall be  
118 furnished by the county to the Department of Revenue within 10  
119 days after approval of the ordinance.

120  
121 ===== T I T L E A M E N D M E N T =====

122 And the title is amended as follows:

123 Delete line 2

124 and insert:

125 An act relating to sporting events; amending s.  
126 125.0104, F.S.; authorizing a county to use certain  
127 revenues from tourist development taxes to pay the  
128 debt service on bonds issued to finance the



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129 construction, reconstruction, or renovation of certain  
130 football stadiums and to pay planning and design costs  
131 incurred before the issuance of bonds; amending s.