

1                                   A bill to be entitled  
 2           An act relating to the tourist development tax; amending  
 3           s. 125.0104, F.S.; providing additional bonding authority  
 4           for a certain additional tourist development tax;  
 5           providing a limitation on tax revenues received from such  
 6           tax and used for certain purposes; limiting the  
 7           expenditure of ad valorem tax revenue for expansion of  
 8           facilities by a county imposing a tourist development tax  
 9           for certain purposes; providing for nonapplication of a  
 10          prohibition against levying such tax in certain cities and  
 11          towns under certain conditions; providing for controlling  
 12          application notwithstanding certain contrary authority;  
 13          providing an effective date.

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

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 17           Section 1. Paragraph (n) of subsection (3) of section  
 18   125.0104, Florida Statutes, is amended to read:

19           125.0104 Tourist development tax; procedure for levying;  
 20   authorized uses; referendum; enforcement.—

21           (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

22           (n)1. In addition to any other tax that is imposed under  
 23   this section, a county that has imposed the tax under paragraph  
 24   (1) may impose an additional tax that is no greater than 1  
 25   percent on the exercise of the privilege described in paragraph  
 26   (a) by a majority plus one vote of the membership of the board  
 27   of county commissioners in order to:

28           a.1— Pay the debt service on bonds issued to finance:

29            (I) a. The construction, reconstruction, or renovation of a  
 30 facility either publicly owned and operated, or on land publicly  
 31 owned and operated by the owner of a professional sports  
 32 franchise or other lessee with sufficient expertise or financial  
 33 capability to operate such facility, and to pay the planning and  
 34 design costs incurred prior to the issuance of such bonds for a  
 35 new professional sports facility within the boundaries of a  
 36 county within which the tax is levied or within an adjacent  
 37 county, provided that a facility that is or is to be located in  
 38 an adjacent county is located within 11 miles of the boundary of  
 39 the county within which the tax is levied; a professional sports  
 40 team that uses the facility has a training facility within the  
 41 boundaries of the adjacent county; the adjacent county finds  
 42 that the financed facility generates economic development within  
 43 such county; and the combined populations of the county levying  
 44 the tax and the adjacent county where the facility is located or  
 45 is to be located exceeds 4 million franchise as defined in s.  
 46 288.1162.

47            (II) b. The acquisition, construction, reconstruction, or  
 48 renovation of a facility either publicly owned and operated, or  
 49 publicly owned and operated by the owner of a professional  
 50 sports franchise or other lessee with sufficient expertise or  
 51 financial capability to operate such facility, and to pay the  
 52 planning and design costs incurred prior to the issuance of such  
 53 bonds for a retained spring training franchise.

54            (III) The expansion, reconstruction, or renovation of an  
 55 existing convention center, including the construction of  
 56 related contiguous and connected facilities that provide

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57 meeting, banquet, and exhibition spaces that facilitate or  
58 enhance the use of the existing convention center, and to pay  
59 the planning and design costs incurred prior to the issuance of  
60 any such bonds.

61 b.2. Promote and advertise tourism in the State of Florida  
62 and nationally and internationally; however, if tax revenues are  
63 expended for an activity, service, venue, or event, the  
64 activity, service, venue, or event shall have as one of its main  
65 purposes the attraction of tourists as evidenced by the  
66 promotion of the activity, service, venue, or event to tourists.

67 2. In any county in which the tax authorized by this  
68 paragraph is imposed initially on or after January 1, 2012, the  
69 tax revenues received from the imposition of such tax and used  
70 for the purposes set forth in sub-sub-subparagraph 1.a.(III) and  
71 sub-subparagraph 1.b. in the aggregate may not exceed 49.9  
72 percent of the total tax revenues received from the imposition  
73 of such tax.

74 3. A county that imposes the tax authorized in this  
75 paragraph may not expend any ad valorem tax revenues for the  
76 acquisition, expansion, construction, reconstruction, or  
77 renovation of a facility for which tax revenues are used  
78 pursuant to subparagraph 1. The provision of paragraph (b) which  
79 prohibits any county authorized to levy a convention development  
80 tax pursuant to s. 212.0305 from levying more than the 2-percent  
81 tax authorized by this section shall not apply to the additional  
82 tax authorized by this paragraph. In addition, the prohibition  
83 under paragraph (b) against any additional levy under this  
84 section in any cities or towns presently imposing a municipal

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85 resort tax as authorized by chapter 67-930, Laws of Florida,  
86 does not apply to the levy of the additional tax authorized by  
87 this paragraph and the additional tax authorized by this  
88 paragraph may be levied in such cities and towns to pay debt  
89 service on bonds issued pursuant to this subsection; however,  
90 such bonds must be issued no later than December 14, 2015, but  
91 may be refunded and refinanced at the discretion of the issuer  
92 ~~in counties which levy convention development taxes pursuant to~~  
93 ~~s. 212.0305(4)(a).~~ Subsection (4) does not apply to the adoption  
94 of the additional tax authorized in this paragraph. The  
95 effective date of the levy and imposition of the tax authorized  
96 under this paragraph is the first day of the second month  
97 following approval of the ordinance by the board of county  
98 commissioners or the first day of any subsequent month specified  
99 in the ordinance. A certified copy of such ordinance shall be  
100 furnished by the county to the Department of Revenue within 10  
101 days after approval of the ordinance.

102 4. This paragraph controls over any contrary provision of  
103 subsection (5).

104 Section 2. This act shall take effect July 1, 2011.