

By Senator Braynon

28-00341A-11

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1 A bill to be entitled

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

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

17  
18 Section 1. Paragraph (n) of subsection (3) of section  
19 125.0104, Florida Statutes, is amended to read:

20 125.0104 Tourist development tax; procedure for levying;  
21 authorized uses; referendum; enforcement.-

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

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

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

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30        (I)a. The construction, reconstruction, or renovation of a  
31 facility either publicly owned and operated, or on land publicly  
32 owned and operated by the owner of a professional sports  
33 franchise or other lessee with sufficient expertise or financial  
34 capability to operate such facility, and to pay the planning and  
35 design costs incurred prior to the issuance of such bonds for a  
36 ~~new~~ professional sports facility within the boundaries of a  
37 county within which the tax is levied or within an adjacent  
38 county, provided that a facility that is or is to be located in  
39 an adjacent county is located within 11 miles of the boundary of  
40 the county within which the tax is levied; a professional sports  
41 team that uses the facility has a training facility within the  
42 boundaries of the adjacent county; the adjacent county finds  
43 that the financed facility generates economic development within  
44 such county; and the combined populations of the county levying  
45 the tax and the adjacent county where the facility is located or  
46 is to be located exceeds 4 million ~~franchise as defined in s.~~  
47 ~~288.1162.~~

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

55        (III) The expansion, reconstruction, or renovation of an  
56 existing convention center, including the construction of  
57 related contiguous and connected facilities that provide  
58 meeting, banquet, and exhibition spaces that facilitate or

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59 enhance the use of the existing convention center, and to pay  
60 the planning and design costs incurred prior to the issuance of  
61 any such bonds.

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

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

75 3. A county that imposes the tax authorized in this  
76 paragraph may not expend any ad valorem tax revenues for the  
77 acquisition, expansion, construction, reconstruction, or  
78 renovation of a facility for which tax revenues are used  
79 pursuant to subparagraph 1. The provision of paragraph (b) which  
80 prohibits any county authorized to levy a convention development  
81 tax pursuant to s. 212.0305 from levying more than the 2-percent  
82 tax authorized by this section shall not apply to the additional  
83 tax authorized by this paragraph. In addition, the prohibition  
84 under paragraph (b) against any additional levy under this  
85 section in any cities or towns presently imposing a municipal  
86 resort tax as authorized by chapter 67-930, Laws of Florida,  
87 does not apply to the levy of the additional tax authorized by

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

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

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