

By the Committee on Commerce and Tourism; and Senator Braynon

577-02888-11

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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.; expanding the purposes for
4 which the proceeds of the tourist development tax may
5 be used to include the payment of the debt service on
6 bonds to finance the construction, reconstruction, or
7 renovation of a professional sports facility on
8 publically owned land and the expansion, renovation,
9 or reconstruction of a convention center; limiting the
10 percentage of the proceeds from the tourist
11 development tax that may be used for the professional
12 sports facility; requiring private contributions to
13 the professional sports facility as a condition for
14 the use of tourist development taxes for the facility;
15 providing for nonapplication of a prohibition against
16 levying such tax in certain cities and towns under
17 certain conditions; restricting certain counties from
18 levying the tax; providing for controlling application
19 notwithstanding certain contrary authority; providing
20 an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

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24 Section 1. Paragraph (n) of subsection (3) of section
25 125.0104, Florida Statutes, is amended to read:

26 125.0104 Tourist development tax; procedure for levying;
27 authorized uses; referendum; enforcement.—

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

29 (n)1. In addition to any other tax that is imposed under

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30 this section, a county that has imposed the tax under paragraph
31 (1) may impose an additional tax that is no greater than 1
32 percent on the exercise of the privilege described in paragraph
33 (a) by a majority plus one vote of the membership of the board
34 of county commissioners in order to:

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

36 (I)a. The construction, reconstruction, or renovation of a
37 facility either publicly owned ~~and operated~~, or on land publicly
38 owned and operated by the owner of a professional sports
39 franchise or other lessee with sufficient expertise or financial
40 capability to operate such facility, and to pay the planning and
41 design costs incurred prior to the issuance of such bonds for a
42 ~~new professional sports facility franchise as defined in s.~~
43 ~~288.1162.~~

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

51 (III) The expansion, renovation, or reconstruction of a
52 convention center that is in existence on July 1, 2011.

53 b.2. Promote and advertise tourism in the State of Florida
54 and nationally and internationally; however, if tax revenues are
55 expended for an activity, service, venue, or event, the
56 activity, service, venue, or event shall have as one of its main
57 purposes the attraction of tourists as evidenced by the
58 promotion of the activity, service, venue, or event to tourists.

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59 2.a. In any county in which the tax authorized by this
60 paragraph is initially imposed on or after January 1, 2012, the
61 tax revenues received from the imposition of such tax and used
62 for the purposes set forth in sub-sub-subparagraph 1.a.(III) and
63 sub-subparagraph 1.b. in the aggregate may not exceed 49.9
64 percent of the total tax revenues received from the imposition
65 of such tax.

66 b. If tax revenues authorized by this paragraph are used
67 for the purposes of financing a professional sports facility
68 described in sub-sub-subparagraph 1.a.(I) which is not publicly
69 owned, private contributions to the facility must be made before
70 or simultaneously with the contribution of such tax revenues.
71 Private contributions to the facility must be in an amount equal
72 to at least 43 percent of the tax revenues authorized by this
73 paragraph which dedicated to the facility.

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
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

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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).~~ This tax may not be levied in any counties
94 that levy convention center taxes pursuant to s. 212.0304(4)(c),
95 (d), and (e). Subsection (4) does not apply to the adoption of
96 the additional tax authorized in this paragraph. The effective
97 date of the levy and imposition of the tax authorized under this
98 paragraph is the first day of the second month following
99 approval of the ordinance by the board of county commissioners
100 or the first day of any subsequent month specified in the
101 ordinance. A certified copy of such ordinance shall be furnished
102 by the county to the Department of Revenue within 10 days after
103 approval of the ordinance.

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

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