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 HB 1015

2012 Legislature

1  
 2 An act relating to the tourist development tax;  
 3 amending s. 125.0104, F.S.; providing for the proceeds  
 4 of the tourist development tax to be used for the  
 5 benefit of certain aquariums; providing an effective  
 6 date.

7  
 8 Be It Enacted by the Legislature of the State of Florida:

9  
 10 Section 1. Paragraph (a) of subsection (5) and subsection  
 11 (7) of section 125.0104, Florida Statutes, are amended to read:

12 125.0104 Tourist development tax; procedure for levying;  
 13 authorized uses; referendum; enforcement.—

14 (5) AUTHORIZED USES OF REVENUE.—

15 (a) All tax revenues received pursuant to this section by  
 16 a county imposing the tourist development tax shall be used by  
 17 that county for the following purposes only:

18 1. To acquire, construct, extend, enlarge, remodel,  
 19 repair, improve, maintain, operate, or promote one or more  
 20 publicly owned and operated convention centers, sports stadiums,  
 21 sports arenas, coliseums, ~~or~~ auditoriums, aquariums, or museums  
 22 that are publicly owned and operated or owned and operated by  
 23 not-for-profit organizations and open to the public, within the  
 24 boundaries of the county or subcounty special taxing district in  
 25 which the tax is levied. Tax revenues received pursuant to this  
 26 section may also be used for promotion of zoological parks that  
 27 are publicly owned and operated or owned and operated by not-  
 28 for-profit organizations and open to the public. However, these

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29 | purposes may be implemented through service contracts and leases  
30 | with lessees with sufficient expertise or financial capability  
31 | to operate such facilities;

32 |       2. To promote and advertise tourism in the State of  
33 | Florida and nationally and internationally; however, if tax  
34 | revenues are expended for an activity, service, venue, or event,  
35 | the activity, service, venue, or event shall have as one of its  
36 | main purposes the attraction of tourists as evidenced by the  
37 | promotion of the activity, service, venue, or event to tourists;

38 |       3. To fund convention bureaus, tourist bureaus, tourist  
39 | information centers, and news bureaus as county agencies or by  
40 | contract with the chambers of commerce or similar associations  
41 | in the county, which may include any indirect administrative  
42 | costs for services performed by the county on behalf of the  
43 | promotion agency; or

44 |       4. To finance beach park facilities or beach improvement,  
45 | maintenance, renourishment, restoration, and erosion control,  
46 | including shoreline protection, enhancement, cleanup, or  
47 | restoration of inland lakes and rivers to which there is public  
48 | access as those uses relate to the physical preservation of the  
49 | beach, shoreline, or inland lake or river. However, any funds  
50 | identified by a county as the local matching source for beach  
51 | renourishment, restoration, or erosion control projects included  
52 | in the long-range budget plan of the state's Beach Management  
53 | Plan, pursuant to s. 161.091, or funds contractually obligated  
54 | by a county in the financial plan for a federally authorized  
55 | shore protection project may not be used or loaned for any other  
56 | purpose. In counties of less than 100,000 population, no more

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57 | than 10 percent of the revenues from the tourist development tax  
58 | may be used for beach park facilities.

59 |       (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Anything  
60 | in this section to the contrary notwithstanding, if the plan for  
61 | tourist development approved by the governing board of the  
62 | county, as amended from time to time pursuant to paragraph  
63 | (4) (d), includes the acquisition, construction, extension,  
64 | enlargement, remodeling, repair, or improvement of a publicly  
65 | owned and operated convention center, sports stadium, sports  
66 | arena, coliseum, ~~or~~ auditorium, aquarium, or a museum that is  
67 | publicly owned and operated or owned and operated by a not-for-  
68 | profit organization, the county ordinance levying and imposing  
69 | the tax shall automatically expire upon the later of:

70 |       (a) Retirement of all bonds issued by the county for  
71 | financing the same; or

72 |       (b) The expiration of any agreement by the county for the  
73 | operation or maintenance, or both, of a publicly owned and  
74 | operated convention center, sports stadium, sports arena,  
75 | coliseum, auditorium, aquarium, or museum. However, nothing  
76 | herein shall preclude that county from amending the ordinance  
77 | extending the tax to the extent that the board of the county  
78 | determines to be necessary to provide funds with which to  
79 | operate, maintain, repair, or renew and replace a publicly owned  
80 | and operated convention center, sports stadium, sports arena,  
81 | coliseum, auditorium, aquarium, or museum or from enacting an  
82 | ordinance which shall take effect without referendum approval,  
83 | unless the original referendum required ordinance expiration,  
84 | pursuant to the provisions of this section reimposing a tourist

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85 | development tax, upon or following the expiration of the  
86 | previous ordinance.

87 |       Section 2. This act shall take effect July 1, 2012.