

By Senator Latvala

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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 for the proceeds
4 of the tourist development tax to be used for the
5 benefit of certain aquariums; providing an effective
6 date.

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

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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 a
16 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, repair,
19 improve, maintain, operate, or promote one or more publicly
20 owned and operated convention centers, sports stadiums, sports
21 arenas, coliseums, ~~or~~ auditoriums, aquariums, or museums that
22 are publicly owned and operated or owned and operated by not-
23 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
29 purposes may be implemented through service contracts and leases

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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 Florida
33 and nationally and internationally; however, if tax revenues are
34 expended for an activity, service, venue, or event, the
35 activity, service, venue, or event shall have as one of its main
36 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
57 than 10 percent of the revenues from the tourist development tax
58 may be used for beach park facilities.

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

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