

By the Committee on Commerce and Tourism; and Senator Latvala

577-01550-13

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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.; clarifying that the
4 proceeds of the tax may be used for the benefit of
5 certain museums or aquariums; clarifying that the tax
6 automatically expires upon the retirement of all bonds
7 issued by the county for financing certain facilities;
8 providing an effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

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

14 125.0104 Tourist development tax; procedure for levying;
15 authorized uses; referendum; enforcement.-

16 (5) AUTHORIZED USES OF REVENUE.-

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

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

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30 and operated by not-for-profit organizations and open to the
31 public. However, these purposes may be implemented through
32 service contracts and leases with lessees that have ~~with~~
33 sufficient expertise or financial capability to operate such
34 facilities;

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

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

47 4. To finance beach park facilities or beach improvement,
48 maintenance, renourishment, restoration, and erosion control,
49 including shoreline protection, enhancement, cleanup, or
50 restoration of inland lakes and rivers to which there is public
51 access as those uses relate to the physical preservation of the
52 beach, shoreline, or inland lake or river. However, any funds
53 identified by a county as the local matching source for beach
54 renourishment, restoration, or erosion control projects included
55 in the long-range budget plan of the state's Beach Management
56 Plan, pursuant to s. 161.091, or funds contractually obligated
57 by a county in the financial plan for a federally authorized
58 shore protection project may not be used or loaned for any other

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59 purpose. In counties of fewer ~~less~~ than 100,000 population, up
60 to no more than 10 percent of the revenues from the tourist
61 development tax may be used for beach park facilities.

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

74 (a) The retirement of all bonds issued by the county for
75 financing the acquisition, construction, extension, enlargement,
76 remodeling, repair, or improvement of a publicly owned and
77 operated convention center, sports stadium, sports arena,
78 coliseum, or auditorium, or museum or aquarium that is publicly
79 owned and operated or owned and operated by a not-for-profit
80 organization ~~the same~~; or

81 (b) The expiration of any agreement by the county for the
82 operation or maintenance, or both, of a publicly owned and
83 operated convention center, sports stadium, sports arena,
84 coliseum, auditorium, aquarium, or museum. However, this does
85 not ~~nothing herein shall~~ preclude that county from amending the
86 ordinance extending the tax to the extent that the board of the
87 county determines to be necessary to provide funds ~~with which~~ to

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88 operate, maintain, repair, or renew and replace a publicly owned
89 and operated convention center, sports stadium, sports arena,
90 coliseum, auditorium, aquarium, or museum or from enacting an
91 ordinance that takes ~~which shall take~~ effect without referendum
92 approval, unless the original referendum required ordinance
93 expiration, pursuant to the provisions of this section
94 reimposing a tourist development tax, upon or following the
95 expiration of the previous ordinance.

96 Section 2. This act shall take effect July 1, 2013.