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1
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:
11

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

15 125.0104 Tourist development tax; procedure for levying;
16 authorized uses; referendum; enforcement.—

17 (5) AUTHORIZED USES OF REVENUE.—

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

21 1. To acquire, construct, extend, enlarge, remodel, repair,
22 improve, maintain, operate, or promote one or more:

23 a. Publicly owned and operated convention centers, sports
24 stadiums, sports arenas, coliseums, or auditoriums within the
25 boundaries of the county or subcounty special taxing district in
26 which the tax is levied; or~~7~~

27 b. Aquariums~~7~~ or museums that are publicly owned and
28 operated or owned and operated by not-for-profit organizations
29 and open to the public, within the boundaries of the county or

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30 subcounty special taxing district in which the tax is levied.

31 2. To promote Tax revenues received pursuant to this
32 section may also be used for promotion of zoological parks that
33 are publicly owned and operated or owned and operated by not-
34 for-profit organizations and open to the public; ~~However, these~~
35 ~~purposes may be implemented through service contracts and leases~~
36 ~~with lessees with sufficient expertise or financial capability~~
37 ~~to operate such facilities;~~

38 ~~3.2.~~ To promote and advertise tourism in this state ~~the~~
39 ~~State of Florida~~ and nationally and internationally; however, if
40 tax revenues are expended for an activity, service, venue, or
41 event, the activity, service, venue, or event must ~~shall~~ have as
42 one of its main purposes the attraction of tourists as evidenced
43 by the promotion of the activity, service, venue, or event to
44 tourists;

45 ~~4.3.~~ To fund convention bureaus, tourist bureaus, tourist
46 information centers, and news bureaus as county agencies or by
47 contract with the chambers of commerce or similar associations
48 in the county, which may include any indirect administrative
49 costs for services performed by the county on behalf of the
50 promotion agency; or

51 ~~5.4.~~ To finance beach park facilities or beach improvement,
52 maintenance, renourishment, restoration, and erosion control,
53 including shoreline protection, enhancement, cleanup, or
54 restoration of inland lakes and rivers to which there is public
55 access as those uses relate to the physical preservation of the
56 beach, shoreline, or inland lake or river. However, any funds
57 identified by a county as the local matching source for beach
58 renourishment, restoration, or erosion control projects included

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59 in the long-range budget plan of the state's Beach Management
60 Plan, pursuant to s. 161.091, or funds contractually obligated
61 by a county in the financial plan for a federally authorized
62 shore protection project may not be used or loaned for any other
63 purpose. In counties of fewer ~~less~~ than 100,000 population, up
64 to no more than 10 percent of the revenues from the tourist
65 development tax may be used for beach park facilities.

66
67 Subparagraphs 1. and 2. may be implemented through service
68 contracts and leases with lessees that have sufficient expertise
69 or financial capability to operate such facilities.

70 (c) The revenues to be derived from the tourist development
71 tax may be pledged to secure and liquidate revenue bonds issued
72 by the county for the purposes set forth in subparagraphs (a)1.,
73 2., and 5. ~~4.~~ or for the purpose of refunding bonds previously
74 issued for such purposes, or both; however, no more than 50
75 percent of the revenues from the tourist development tax may be
76 pledged to secure and liquidate revenue bonds or revenue
77 refunding bonds issued for the purposes set forth in
78 subparagraph (a)5. ~~(a)4.~~ Such revenue bonds and revenue
79 refunding bonds may be authorized and issued in such principal
80 amounts, with such interest rates and maturity dates, and
81 subject to such other terms, conditions, and covenants as the
82 governing board of the county shall provide. The Legislature
83 intends that this paragraph ~~shall~~ be full and complete authority
84 for accomplishing such purposes, but such authority is ~~shall be~~
85 supplemental and additional to, and not in derogation of, any
86 powers now existing or later conferred under law.

87 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS. ~~Anything~~

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88 ~~in this section to the contrary~~ Notwithstanding any other
89 provision of this section, if the plan for tourist development
90 approved by the governing board of the county, as amended ~~from~~
91 ~~time to time~~ pursuant to paragraph (4) (d), includes the
92 acquisition, construction, extension, enlargement, remodeling,
93 repair, or improvement of a publicly owned and operated
94 convention center, sports stadium, sports arena, coliseum, or
95 auditorium, or museum or aquarium, ~~or museum~~ that is publicly
96 owned and operated or owned and operated by a not-for-profit
97 organization, the county ordinance levying and imposing the tax
98 ~~shall~~ automatically expires ~~expire~~ upon the later of:

99 (a) The retirement of all bonds issued by the county for
100 financing the acquisition, construction, extension, enlargement,
101 remodeling, repair, or improvement of a publicly owned and
102 operated convention center, sports stadium, sports arena,
103 coliseum, or auditorium, or museum or aquarium that is publicly
104 owned and operated or owned and operated by a not-for-profit
105 organization ~~the same~~; or

106 (b) The expiration of any agreement by the county for the
107 operation or maintenance, or both, of a publicly owned and
108 operated convention center, sports stadium, sports arena,
109 coliseum, auditorium, aquarium, or museum. However, this does
110 not ~~nothing herein shall~~ preclude that county from amending the
111 ordinance extending the tax to the extent that the board of the
112 county determines to be necessary to provide funds ~~with which~~ to
113 operate, maintain, repair, or renew and replace a publicly owned
114 and operated convention center, sports stadium, sports arena,
115 coliseum, auditorium, aquarium, or museum or from enacting an
116 ordinance that takes ~~which shall take~~ effect without referendum

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117 approval, unless the original referendum required ordinance
118 expiration, pursuant to the provisions of this section
119 reimposing a tourist development tax, upon or following the
120 expiration of the previous ordinance.

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