

1 A bill to be entitled
 2 An act relating to tourist development taxes; amending
 3 s. 125.0104, F.S.; specifying additional uses for
 4 revenues received from tourist development taxes for
 5 certain coastal counties; conforming a cross-
 6 reference; providing an effective date.

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

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 10 Section 1. Paragraph (c) of subsection (5) of section
 11 125.0104, Florida Statutes, is redesignated as paragraph (d),
 12 present paragraph (d) is amended, and a new paragraph (c) is
 13 added to that subsection, to read:

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

16 (5) AUTHORIZED USES OF REVENUE.—

17 (c) A coastal county, except a county that receives
 18 revenue from taxes levied pursuant to s. 125.0108, that meets
 19 the following criteria may use up to 10 percent of the tax
 20 revenue received pursuant to this section to reimburse expenses
 21 incurred in providing public safety services, including
 22 emergency medical services as defined in s. 401.107(2), and law
 23 enforcement services, which are needed to address impacts
 24 related to increased tourism and visitors to an area. To receive
 25 reimbursement, the county must:

26 1. Generate a minimum of \$10 million in annual proceeds

27 from any tax, or any combination of taxes, authorized to be
28 levied pursuant to this section;

29 2. Have at least three municipalities; and

30 3. Have an estimated population of less than 225,000
31 according to the most recent population estimate prepared
32 pursuant to s. 186.901, excluding the inmate population.

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34 Reimbursement made pursuant to this paragraph must be approved
35 by the board of county commissioners. The board of county
36 commissioners must establish requirements for requesting
37 reimbursement and specify procedures for approving or denying
38 such requests for reimbursement.

39 (e)~~(d)~~ Any use of the local option tourist development tax
40 revenues collected pursuant to this section for a purpose not
41 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
42 paragraph (a), paragraph (b), or paragraph (d) ~~(e)~~ of this
43 subsection is expressly prohibited.

44 Section 2. This act shall take effect July 1, 2016.