



279492

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/04/2016	.	
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	.	

The Committee on Appropriations (Gaetz) recommended the following:

Senate Amendment to Amendment (403268) (with title amendment)

Between lines 4 and 5
insert:

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

125.0104 Tourist development tax; procedure for levying;



279492

11 authorized uses; referendum; enforcement.-

12 (5) AUTHORIZED USES OF REVENUE.-

13 (c) A county located adjacent to the Gulf of Mexico or the
14 Atlantic Ocean, except a county that receives revenue from taxes
15 levied pursuant to s. 125.0108, which meets the following
16 criteria may use up to 10 percent of the tax revenue received
17 pursuant to this section to reimburse expenses incurred in
18 providing public safety services, including emergency medical
19 services as defined in s. 401.107(3), and law enforcement
20 services, which are needed to address impacts related to
21 increased tourism and visitors to an area. However, if taxes
22 collected pursuant to this section are used to reimburse
23 emergency medical services or public safety services for tourism
24 or special events, the governing board of a county or
25 municipality may not use such taxes to supplant the normal
26 operating expenses of an emergency medical services department,
27 a fire department, a sheriff's office, or a police department.
28 To receive reimbursement, the county must:

29 1. Generate a minimum of \$10 million in annual proceeds
30 from any tax, or any combination of taxes, authorized to be
31 levied pursuant to this section;

32 2. Have at least three municipalities; and

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

36
37 The board of county commissioners must by majority vote approve
38 reimbursement made pursuant to this paragraph upon receipt of a
39 recommendation from the tourist development council.



279492

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

45
46 ===== T I T L E A M E N D M E N T =====

47 And the title is amended as follows:

48 Delete line 1249

49 and insert:

50 An act relating to taxation; amending s. 125.0104,
51 F.S.; specifying additional uses for revenues received
52 from tourist development taxes for certain coastal
53 counties; conforming a cross-reference; amending s.
54 196.012,