



342894

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/02/2016	.	
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The Committee on Appropriations (Gaetz) recommended the following:

Senate Amendment to Amendment (941552) (with title amendment)

Between lines 4 and 5
insert:

Section 1. Effective October 1, 2016, paragraph (m) of subsection (3) and subsection (5) of section 125.0104, Florida Statutes, are amended to read:

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



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11 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

12 (m)1. In addition to any other tax which is imposed
13 pursuant to this section, a high tourism impact county may
14 impose an additional 1-percent tax on the exercise of the
15 privilege described in paragraph (a) by extraordinary vote of
16 the governing board of the county. The tax revenues received
17 pursuant to this paragraph shall be used for one or more of the
18 authorized uses pursuant to subparagraph (5)(a)2., paragraph
19 (5)(b), or paragraph (5)(c) subsection (5).

20 2. A county is considered to be a high tourism impact
21 county after the Department of Revenue has certified to such
22 county that the sales subject to the tax levied pursuant to this
23 section exceeded \$600 million during the previous calendar year,
24 or were at least 18 percent of the county's total taxable sales
25 under chapter 212 where the sales subject to the tax levied
26 pursuant to this section were a minimum of \$200 million, except
27 that no county authorized to levy a convention development tax
28 pursuant to s. 212.0305 shall be considered a high tourism
29 impact county. Once a county qualifies as a high tourism impact
30 county, it shall retain this designation for the period the tax
31 is levied pursuant to this paragraph.

32 3. ~~The provisions of Paragraphs (4)(a)-(d) do shall~~ not
33 apply to the adoption of the additional tax authorized in this
34 paragraph. The effective date of the levy and imposition of the
35 tax authorized under this paragraph shall be the first day of
36 the second month following approval of the ordinance by the
37 governing board or the first day of any subsequent month as may
38 be specified in the ordinance. A certified copy of such
39 ordinance shall be furnished by the county to the Department of



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40 Revenue within 10 days after approval of such ordinance.

41 (5) AUTHORIZED USES OF REVENUE.—

42 (a) Except as otherwise provided in this section, and after
43 deducting payments required by subparagraph (c)2., all tax
44 revenues received pursuant to this section by a county imposing
45 the tourist development tax shall be used by that county as
46 follows for the following purposes only:

47 1. In a Gulf Coast tourism county, to fund lifeguards, and
48 up to 10 percent of the revenues may be used to provide
49 emergency medical services, as defined in s. 401.107(3), or law
50 enforcement services that are needed for enhanced emergency
51 medical or public safety services related to increased tourism
52 and visitors to an area. If taxes collected pursuant to this
53 section are used to fund emergency medical services or public
54 safety services for tourism or special events, the governing
55 board of a county or municipality is prohibited from using such
56 taxes to supplant the normal operating expenses of an emergency
57 services department, a fire department, a sheriff's office, or a
58 police department. For the purposes of this subparagraph, the
59 term "Gulf Coast Tourism County" shall mean a county which:

60 a. Is located adjacent to the Gulf of Mexico but not
61 adjacent to the Atlantic Ocean; or

62 b. Collects a minimum of \$10 million in annual revenues
63 from any tax, or any combination of taxes, authorized to be
64 levied pursuant to this section.

65 2. The remaining revenues shall be used for the following
66 purposes only:

67 a.1. To acquire, construct, extend, enlarge, remodel,
68 repair, improve, maintain, operate, or promote one or more:



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69 (I)~~a.~~ Publicly owned and operated convention centers,
70 sports stadiums, sports arenas, coliseums, or auditoriums within
71 the boundaries of the county or subcounty special taxing
72 district in which the tax is levied; or

73 (II)~~b.~~ Aquariums or museums that are publicly owned and
74 operated or owned and operated by not-for-profit organizations
75 and open to the public, within the boundaries of the county or
76 subcounty special taxing district in which the tax is levied;

77 b.2. To promote zoological parks that are publicly owned
78 and operated or owned and operated by not-for-profit
79 organizations and open to the public;

80 c.3. To promote and advertise tourism in this state and
81 nationally and internationally; however, if tax revenues are
82 expended for an activity, service, venue, or event, the
83 activity, service, venue, or event must have as one of its main
84 purposes the attraction of tourists as evidenced by the
85 promotion of the activity, service, venue, or event to tourists;

86 d.4. To fund convention bureaus, tourist bureaus, tourist
87 information centers, and news bureaus as county agencies or by
88 contract with the chambers of commerce or similar associations
89 in the county, which may include any indirect administrative
90 costs for services performed by the county on behalf of the
91 promotion agency; or

92 e.5. To finance beach park facilities or beach improvement,
93 maintenance, renourishment, restoration, and erosion control,
94 including shoreline protection, enhancement, cleanup, or
95 restoration of inland lakes and rivers to which there is public
96 access as those uses relate to the physical preservation of the
97 beach, shoreline, or inland lake or river. However, any funds



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98 identified by a county as the local matching source for beach
99 renourishment, restoration, or erosion control projects included
100 in the long-range budget plan of the state's Beach Management
101 Plan, pursuant to s. 161.091, or funds contractually obligated
102 by a county in the financial plan for a federally authorized
103 shore protection project may not be used or loaned for any other
104 purpose. In counties with a population of fewer than 100,000
105 ~~population~~, up to 10 percent of the revenues from the tourist
106 development tax may be used for beach park facilities.

107
108 Sub-subparagraphs a. and b. ~~Subparagraphs 1. and 2.~~ may be
109 implemented through service contracts and leases with lessees
110 that have sufficient expertise or financial capability to
111 operate such facilities.

112 (b) Tax revenues received pursuant to this section by a
113 county with a population of less than 750,000 ~~population~~
114 imposing a tourist development tax may only be used by that
115 county for the following purposes in addition to those purposes
116 allowed pursuant to paragraph (a): to acquire, construct,
117 extend, enlarge, remodel, repair, improve, maintain, operate, or
118 promote one or more zoological parks, fishing piers, or nature
119 centers which are publicly owned and operated or owned and
120 operated by not-for-profit organizations and open to the public.
121 All population figures relating to this subsection shall be
122 based on the most recent population estimates prepared pursuant
123 to ~~the provisions of~~ s. 186.901. These population estimates
124 shall be those in effect on July 1 of each year.

125 (c)1. The revenues to be derived from the tourist
126 development tax may be pledged to secure and liquidate revenue



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127 bonds issued by the county for the purposes set forth in sub-
128 subparagraphs (a)2.a., b., and e. subparagraphs (a)1., 2., and
129 5. or for the purpose of refunding bonds previously issued for
130 such purposes, or both; however, no more than 50 percent of the
131 revenues from the tourist development tax may be pledged to
132 secure and liquidate revenue bonds or revenue refunding bonds
133 issued for the purposes set forth in sub-subparagraph (a)2.e.
134 subparagraph (a)5. Such revenue bonds and revenue refunding
135 bonds may be authorized and issued in such principal amounts,
136 with such interest rates and maturity dates, and subject to such
137 other terms, conditions, and covenants as the governing board of
138 the county shall provide. The Legislature intends that this
139 paragraph be full and complete authority for accomplishing such
140 purposes, but such authority is supplemental and additional to,
141 and not in derogation of, any powers now existing or later
142 conferred under law.

143 2. Revenues from tourist development taxes that are pledged
144 to secure and liquidate revenue bonds or other forms of
145 indebtedness issued pursuant to subparagraph 1. that are
146 outstanding as of March 11, 2016, shall be made available first
147 to make payments when due on the outstanding bonds or other
148 forms of indebtedness before any other uses of the tax revenues.

149 (d) In order to recommend a proposed use of tourist
150 development tax revenues authorized in subparagraph (a)2. or
151 paragraph (b) to the governing board of a county, the tourist
152 development council or a member of the public must submit a
153 written proposal to the governing board of the county. The
154 governing board of each county may determine the requirements
155 for a written proposal, but, at a minimum, each proposal must



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156 include a description of the proposed use and an estimate of the
157 cost.

158 (e) Before expending any revenues from a tourist
159 development tax on a use authorized in subparagraph (a)2. or
160 paragraph (b) in excess of \$100,000, the governing board of a
161 county or a person authorized by the governing board must
162 perform or provide for the performance of a return-on-investment
163 analysis or cost-benefit analysis for the proposed use. The
164 return-on-investment analysis or cost-benefit analysis must be
165 performed by an individual who has prior experience with input-
166 output modeling or the application of economic multipliers, such
167 as the Regional Input-Output Modeling System created by the
168 Bureau of Economic Analysis of the United States Department of
169 Commerce. The return-on-investment analysis or cost-benefit
170 analysis shall be paid for by revenues received pursuant to
171 paragraphs (3) (c) and (d).

172 (f)~~(d)~~ Any use of the local option tourist development tax
173 revenues collected pursuant to this section for a purpose not
174 expressly authorized by paragraph (3) (l) or paragraph (3) (n) or
175 paragraph (a), paragraph (b), or paragraph (c) of this
176 subsection is expressly prohibited.

177 (g) As an additional means of enforcing the prohibition in
178 paragraph (f), a county's decision to use revenues in violation
179 of paragraph (f) is subject to administrative review pursuant to
180 ss. 120.569 and 120.57. A party may file a petition with the
181 Division of Administrative Hearings within 60 days after such
182 decision, except that a county's decision to use such revenues
183 for a facility for which tax revenues under this section have
184 already been pledged to secure and liquidate revenue bonds



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185 pursuant to paragraph (c) is not subject to administrative
186 review. Any remitter of the tax provided for in this section, or
187 any organization representing multiple remitters of the tax,
188 shall be considered to be a party whose substantial interests
189 are affected by such use and may challenge a particular use or
190 uses alleged to be in violation of paragraph (f). During the
191 pendency of the administrative proceeding and any resulting
192 appeal, tax revenues collected under this section may not be
193 used to fund the challenged use or uses. The county's
194 interpretation of this section shall be afforded no deference in
195 the proceedings. The decision of the administrative law judge
196 constitutes a final order in such action, subject to judicial
197 review as provided in s. 120.68. A prevailing remitter or
198 remitter organization shall be awarded the reasonable costs of
199 the action plus reasonable attorney fees, including on appeal.

200
201 ===== T I T L E A M E N D M E N T =====

202 And the title is amended as follows:

203 Delete line 371

204 and insert:

205 An act relating to taxation; amending s. 125.0104,
206 F.S.; revising uses of certain tourist development
207 taxes; requiring the performance of a return-on-
208 investment or cost-benefit analysis in specified
209 circumstances; authorizing certain entities to file
210 administrative challenges against counties for using
211 tourist development taxes for unauthorized purposes;
212 prohibiting use of those revenues for purposes which
213 are the subject of a challenge; authorizing reasonable



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214 attorney fees and costs under specified circumstances;
215 amending s. 212.08, F.S.;