



567122

LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/10/2016 12:06 PM

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Senator Stargel moved the following:

1 **Senate Amendment to Amendment (673118) (with title**
2 **amendment)**

3
4 Delete lines 5 - 10

5 and insert:

6 Section 1. Paragraph (e) of subsection (4) of section
7 125.0104, Florida Statutes, is amended, and paragraph (f) is
8 added to that subsection, present paragraph (c) of subsection
9 (5) of that section is redesignated as paragraph (d), present
10 paragraph (d) of that subsection is amended, and a new paragraph
11 (c) is added to that subsection, to read:



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12 125.0104 Tourist development tax; procedure for levying;
13 authorized uses; referendum; enforcement.—
14 (4) ORDINANCE LEVY TAX; PROCEDURE.—
15 (e) The governing board of each county which levies and
16 imposes a tourist development tax under this section shall
17 appoint an advisory council to be known as the "... (name of
18 county)... Tourist Development Council." The council shall be
19 established by ordinance and composed of nine members who shall
20 be appointed by the governing board as provided in this
21 paragraph. The chair of the governing board of the county or any
22 other member of the governing board as designated by the chair
23 shall serve on the council. Two members of the council shall be
24 elected municipal officials, at least one of whom shall be from
25 the most populous municipality in the county or subcounty
26 special taxing district in which the tax is levied. Six members
27 of the council shall be ~~persons who are involved in the tourist~~
28 ~~industry and who have demonstrated an interest in tourist~~
29 ~~development, of which members, not less than three nor more than~~
30 ~~four shall be~~ owners or operators of motels, hotels,
31 recreational vehicle parks, or other tourist accommodations in
32 the county and subject to the tax, provided, however, that no
33 fewer than four members of the council shall be owner/operators
34 of the property or properties located in the county that
35 collected the highest annual tourist development tax revenue by
36 ownership in the year immediately preceding the appointment. All
37 members of the council shall be electors of the county. The
38 ~~members of governing board of the county shall have the option~~
39 ~~of designating the chair of the council or allowing the council~~
40 ~~to~~ shall annually elect a chair from among those owner/operators



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41 on the council. The chair ~~shall be appointed or elected annually~~
42 ~~and~~ may be reelected or reappointed for one additional 1-year
43 term. The members of the council shall serve for staggered terms
44 of 4 years. The terms of office of the original members shall be
45 prescribed in the resolution required under paragraph (b),
46 provided, however, that the resolution required under paragraph
47 (b) must be amended to comply with this paragraph. The council
48 shall meet at least once each quarter and, from time to time,
49 shall make recommendations to the county governing board for the
50 effective operation of the special projects or for uses of the
51 tourist development tax revenue and perform such other duties as
52 may be prescribed by county ordinance or resolution. The council
53 shall continuously review expenditures of revenues from the
54 tourist development trust fund and shall receive, at least
55 quarterly, expenditure reports from the county governing board
56 or its designee. Expenditures which the council believes to be
57 unauthorized shall be reported to the county governing board and
58 the Department of Revenue. The governing board and the
59 department shall review the findings of the council and take
60 appropriate administrative or judicial action to ensure
61 compliance with this section. The changes in the composition of
62 the membership of the tourist development council mandated by
63 ~~chapter 86-4, Laws of Florida,~~ and this act shall not cause the
64 interruption of the current term of any person who is a member
65 of a council on October 1, 2016 ~~1996~~.

66 (f) Before expending any tourist development tax revenue on
67 a specific project or special use under paragraph (5) (a) or
68 (5) (b), the governing board of the county shall obtain a return-
69 on-investment analysis for the proposed specific project or



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70 special use. The return-on-investment analysis shall be
71 performed by a certified public accountant as defined in s.
72 473.302 or by an individual who has received a Ph.D. in
73 economics from an accredited university, and must include the
74 anticipated tourist development tax revenue that will directly
75 result from the proposed project or use. Return on investment
76 analyses shall be included in the quarterly expenditure reports
77 submitted by the county to the council.

78
79 ===== T I T L E A M E N D M E N T =====

80 And the title is amended as follows:

81 Delete line 1289

82 and insert:

83 F.S.; revising requirements for the composition of the
84 Tourist Development Council that is appointed by the
85 governing board of each county and levies and imposes
86 a tourist development tax; requiring members of the
87 council to annually elect a chair from certain
88 persons; limiting reelection or reappointment of the
89 chair to a specified term; requiring that a certain
90 resolution by the governing board be amended to comply
91 with certain provisions; revising applicability;
92 requiring the governing board to obtain a specified
93 return-on-investment analysis before expending tourist
94 development tax revenue for certain purposes;
95 requiring that the analysis be performed by specified
96 persons; specifying additional uses for revenues
97 received