

1 A bill to be entitled
 2 An act relating to the tourist development tax;
 3 amending s. 125.0104, F.S.; authorizing counties
 4 imposing the tourist development tax to use those tax
 5 revenues for auditoriums that are publicly owned but
 6 operated by specified organizations under certain
 7 circumstances; providing an effective date.

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

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 11 Section 1. Paragraph (a) of subsection (5) of section
 12 125.0104, Florida Statutes, is amended to read:

13 125.0104 Tourist development tax; procedure for levying;
 14 authorized uses; referendum; enforcement.—

15 (5) AUTHORIZED USES OF REVENUE.—

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

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

21 a. Auditoriums, Publicly owned and operated convention
 22 centers, sports stadiums, sports arenas, or coliseums that are
 23 publicly owned and operated, or auditoriums that are publicly
 24 owned but operated by 26 U.S.C. s. 501(c) (3) organizations and
 25 open to the public, within the boundaries of the county or

26 | subcounty special taxing district in which the tax is levied; or
27 | b. Aquariums 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
30 | subcounty special taxing district in which the tax is levied;
31 | 2. To promote zoological parks that are publicly owned and
32 | operated or owned and operated by not-for-profit organizations
33 | and open to the public;
34 | 3. To promote and advertise tourism in this state and
35 | nationally and internationally; however, if tax revenues are
36 | expended for an activity, service, venue, or event, the
37 | activity, service, venue, or event must have as one of its main
38 | purposes the attraction of tourists as evidenced by the
39 | promotion of the activity, service, venue, or event to tourists;
40 | 4. To fund convention bureaus, tourist bureaus, tourist
41 | information centers, and news bureaus as county agencies or by
42 | contract with the chambers of commerce or similar associations
43 | in the county, which may include any indirect administrative
44 | costs for services performed by the county on behalf of the
45 | promotion agency; or
46 | 5. To finance beach park facilities or beach improvement,
47 | maintenance, renourishment, restoration, and erosion control,
48 | including shoreline protection, enhancement, cleanup, or
49 | restoration of inland lakes and rivers to which there is public
50 | access as those uses relate to the physical preservation of the

51 beach, shoreline, or inland lake or river. However, any funds
52 identified by a county as the local matching source for beach
53 renourishment, restoration, or erosion control projects included
54 in the long-range budget plan of the state's Beach Management
55 Plan, pursuant to s. 161.091, or funds contractually obligated
56 by a county in the financial plan for a federally authorized
57 shore protection project may not be used or loaned for any other
58 purpose. In counties of fewer than 100,000 population, up to 10
59 percent of the revenues from the tourist development tax may be
60 used for beach park facilities.

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62 Subparagraphs 1. and 2. may be implemented through service
63 contracts and leases with lessees that have sufficient expertise
64 or financial capability to operate such facilities.

65 Section 2. This act shall take effect July 1, 2017.