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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/29/2018	.	
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The Committee on Commerce and Tourism (Perry) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraphs (y) and (z) are added to subsection
(3) of section 11.45, Florida Statutes, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
General may, pursuant to his or her own authority, or at the
direction of the Legislative Auditing Committee, conduct audits



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11 or other engagements as determined appropriate by the Auditor
12 General of:

13 (y) The accounts and records pertaining to the use of funds
14 from a tax imposed pursuant to s. 125.0104, s. 125.0108, or s.
15 212.0305 for tourism development or promotion by a local
16 governmental entity, nonprofit organization, or for-profit
17 organization, including a tourism promotion agency as defined in
18 s. 288.12261 or a program or entity created by a tourism
19 promotion agency.

20 (z) The accounts and records pertaining to:

21 1. An economic development agency of a county or
22 municipality, including an economic development agency as
23 defined in s. 288.0751 or a program or entity created by an
24 economic development agency;

25 2. The county or municipal officers or employees assigned
26 to promote the general business interests, industrial interests,
27 or related responsibilities of the county or municipality; or

28 3. A private agency, person, partnership, corporation, or
29 business entity authorized by the state, a municipality, or a
30 county to promote the general business interests, industrial
31 interests, or related responsibilities of the state,
32 municipality, or county.

33 Section 2. Section 288.0751, Florida Statutes, is created
34 to read:

35 288.0751 Local economic development agencies.—

36 (1) DEFINITIONS.—For purposes of this section:

37 (a) "Economic development activities" means:

38 1. Developing or improving local infrastructure, issuing
39 bonds to finance or refinance the cost of capital projects for



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40 industrial or manufacturing plants, or leasing or conveying real
41 property as part of an economic incentive agreement for one or
42 more businesses.

43 2. Providing grants to private enterprises for the
44 expansion of existing businesses or the attraction of new
45 businesses.

46 3. Participating in trade shows and prospecting missions.

47 4. Making expenditures for the design of strategic plans
48 for economic development.

49 5. Making expenditures for marketing and research services,
50 including marketing specific sites for business and industry
51 development or recruitment, and responding to inquiries from
52 businesses and industries concerning the development of specific
53 sites.

54 6. Providing economic development incentives, including:

55 a. Direct financial incentives of monetary assistance
56 provided to businesses, including, but not limited to, grants,
57 loans, equity investments, loan insurance and guarantees, and
58 training subsidies.

59 b. Indirect financial incentives of grants and loans
60 provided to businesses and community organizations that provide
61 support to businesses or promote business investments or
62 development.

63 c. Fee-based or tax-based incentives, including, but not
64 limited to, credits, refunds, exemptions, and property tax
65 abatement or assessment reductions.

66 d. Real property incentives, including, but not limited to,
67 below-market interest rate leases or sales of real property.
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69 The term "economic development activities" does not include
70 developing, maintaining, or improving infrastructure or public
71 safety and other traditional functions of local government that
72 benefit the public at large or otherwise provide an indirect or
73 incidental benefit to the development of the local economy.

74 (b) "Economic development agency" means an entity,
75 including, but not limited to, an agency as defined in s.
76 119.011, that receives public funds and is engaged in economic
77 development activities on behalf of one or more local
78 governmental entities.

79 1. An economic development agency may include any local
80 governmental entity or any entity under contract with one or
81 more local governmental entities to promote economic development
82 activities on behalf of such local governmental entity or
83 entities through the expenditure of public funds. An economic
84 development agency may also include any private agency, person,
85 partnership, corporation, or business entity authorized by a
86 county or municipality to promote the general business or
87 industrial interests of that county or municipality.

88 2. Enterprise Florida, Inc., and the Department of Economic
89 Opportunity are not considered economic development agencies.

90 (c) "Local governmental entity" means the county or
91 municipality on whose behalf the economic development agency
92 engages in economic development activity.

93 (d) "Relative" has the same meaning as in s. 726.102.

94 (2) OPERATION.—An economic development agency must operate
95 in accordance with the following:

96 (a) Each director, officer, and member of the board of
97 directors of an economic development agency who is not otherwise



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98 required to file a financial disclosure pursuant to ch. 112 must
99 file an annual disclosure pursuant to s. 112.3145 as a local
100 officer. Directors, officers, and members of the board of
101 directors are considered local officers and the local
102 governmental entity is considered their agency.

103 (b) Directors, officers, and members of the board of
104 directors of an economic development agency must disclose to the
105 board any activity that may reasonably be construed to be a
106 conflict of interest. A rebuttable presumption of a conflict of
107 interest exists if any of the following occurs without prior
108 notice to the economic development agency's board:

109 1. A director, officer, or board member, or a relative of a
110 director, officer, or board member, enters into a contract for
111 goods or services with the agency.

112 2. A director, officer, or board member, or a relative of a
113 director, officer, or board member, holds an interest in a
114 corporation, limited liability corporation, partnership, limited
115 liability partnership, or other business entity that conducts
116 business with the agency or proposes to enter into a contract or
117 other transaction with the agency.

118 (c) If a director, officer, or board member, or a relative
119 of a director, officer, or board member, proposes to engage in
120 an activity that is a conflict of interest as described in
121 paragraph (b), the proposed activity must be listed on, and all
122 contracts and transactional documents related to the proposed
123 activity must be attached to, the meeting agenda for the
124 consideration of the contract. The disclosure must be placed on
125 the website of the economic development agency and included in
126 the minutes of each meeting of the board of directors of the



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127 economic development agency during which such contracts or
128 related expenditures are discussed or voted upon.

129 (d) A director, officer, or board member, or a relative of
130 a director or an officer, who is a party to, or has an interest
131 in, an activity that is a possible conflict of interest as
132 described in paragraph (b) may attend the meeting at which the
133 activity is considered by the board and is authorized to make a
134 presentation to the board regarding the activity. After the
135 presentation, the director, officer, or board member, or the
136 relative of the director or officer, must leave the meeting
137 during the discussion of, and the vote upon, the activity. A
138 director, officer, or board member who is a party to, or has an
139 interest in, the activity must recuse themselves from the vote.

140 (e) Board members shall serve without compensation but are
141 entitled to receive reimbursement for per diem and travel
142 expenses pursuant to s. 112.061. Any ordinance or resolution
143 enacted pursuant to s. 112.061(14) may apply to board members in
144 that county only if such ordinance or resolution applies
145 uniformly to all travel by county employees. Such expenses must
146 be paid out of the funds of the economic development agency.

147 (f) Officers, employees, or agents, including the president
148 or chief executive officer, may not receive compensation from
149 public funds for the performance of economic development-related
150 duties, responsibilities, or services in an amount that exceeds
151 the annual compensation of the chief administrative or executive
152 officer or employee of the local governmental entity on whose
153 behalf such activities are performed. Any payments of
154 performance bonuses or severance pay to officers, employees, or
155 agents from public funds are prohibited unless specifically



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156 authorized by law.

157 (g) An economic development agency must comply with the per
158 diem and travel expense provisions of s. 112.061. Any ordinance
159 or resolution enacted pursuant to s. 112.061(14) may apply to
160 economic development agencies and their officers and employees
161 in that county only if such ordinance or resolution applies
162 uniformly to all travel by county employees.

163 (h) Officers and employees are subject to s. 112.313.
164 However, any contract between an economic development agency and
165 a political subdivision, local governmental entity, or another
166 economic development agency to perform economic development
167 activities does not violate s. 112.313(3) or (7).

168 (i) An economic development agency not otherwise subject to
169 s. 287.057 must avoid, neutralize, or mitigate significant
170 potential organizational conflicts of interest before it enters
171 into a contract. If the economic development agency elects to
172 mitigate a significant potential organizational conflict of
173 interest, an adequate mitigation plan, including organizational,
174 physical, and electronic barriers, shall be developed and the
175 head of the economic development agency must certify that the
176 award is in the best interests of the local governmental entity
177 and submit such certification to the governing body of the local
178 governmental entity within 3 business days after entering into
179 the contract.

180 (j) Lodging expenses for an employee or board member may
181 not exceed \$150 per day, excluding taxes, unless the economic
182 development agency is participating in a negotiated group rate
183 discount or the economic development agency provides
184 documentation of at least three comparable alternatives



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185 demonstrating that such lodging at the required rate is not
186 available. However, an employee or board member may expend his
187 or her own funds for any lodging expenses in excess of \$150 per
188 day.

189 (k) Economic development agency funds may not be expended
190 for food, beverages, lodging, entertainment, or gifts for
191 employees or board members, unless authorized pursuant to s.
192 112.061 or this section. Employees or board members may not
193 accept or receive food, beverages, lodging, entertainment, or
194 gifts from persons, vendors, or other entities doing business
195 with the economic development agency unless such food, beverage,
196 lodging, entertainment, or gift is available to similarly
197 situated members of the general public.

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199 Nothing in this subsection is intended to limit the
200 applicability of ch. 112 to any person already subject to the
201 provisions of such chapter.

202 (3) TRANSPARENCY.—

203 (a) All contracts entered into by an economic development
204 agency shall include:

205 1. The purpose of the contract.

206 2. Specific performance standards and responsibilities for
207 each entity.

208 3. A detailed project or contract budget, if applicable.

209 4. The value of any services provided.

210 5. The projected travel and entertainment expenses for
211 employees and board members, if applicable.

212 (b) A proposed contract with an estimated total contract
213 value of \$250,000 or more must be submitted to the governing



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214 body of the local governmental entity and published on such
215 entity's website at least 14 days before the contract is
216 executed. If the governing body of the local governmental entity
217 rejects such proposed contract by a majority vote held during
218 the 14-day period, the economic development agency may not
219 execute such proposed contract or any substantially similar
220 contract without obtaining a majority vote of the governing body
221 of the local governmental entity in favor of such contract. An
222 economic development agency may not enter into multiple related
223 contracts to avoid the requirements of this paragraph. If the
224 governing body of the local governmental entity does not take
225 action on the proposed contract within the 14-day period, the
226 contract may be executed.

227 (c)1. An economic development agency shall submit to the
228 governing body of the local governmental entity, within 30 days
229 after the end of its fiscal year, a complete and detailed report
230 setting forth all public and private financial data of the
231 economic development agency, and shall publish such report on
232 its website.

233 2. The financial data shall include:

234 a. The total amount of revenue received from public and
235 private sources.

236 b. The operating budget.

237 c. The total amount of salary, benefits, and other
238 compensation provided by the economic development agency to its
239 officers, employees, or agents, regardless of the funding
240 source.

241 d. An itemized account of all expenditures, including all
242 travel and entertainment expenditures.



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243 (d) The following information must be posted on the website
244 of each economic development agency:

245 1. All contracts with a total contract value of \$5,000 or
246 more. Such contracts must be posted within 5 business days after
247 execution.

248 2. All contracts, information, and financial data submitted
249 to the governing body of the local governmental entity. Such
250 contracts, information, and data must be posted within 5
251 business days after submission.

252 3. Video recordings of each board meeting. Such recordings
253 must be posted within 3 business days after the meeting.

254 4. A detailed report of expenditures following each
255 marketing event paid for with economic development agency funds.
256 Such report must be posted within 14 days after the event.

257 5. An annual itemized account of the total amount of funds
258 spent by a third party on behalf of the economic development
259 agency, its board members, or its employees.

260 6. An annual itemized account of the total amount of travel
261 and entertainment expenditures.

262 (e) Notwithstanding any provision of law to the contrary, a
263 record required under this section, including, but not limited
264 to, a contract or agreement, is a public record and is not
265 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of
266 the State Constitution, except as provided in s. 288.075(5) and
267 (6) (a)1. and 2. Such record shall be produced in full in
268 accordance with this section or upon request.

269 (f) An economic development agency shall maintain and
270 provide online access to all of the information required under
271 this subsection. Each economic development agency shall provide



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272 the Department of Economic Opportunity with the specific website
273 address where the required information is published and
274 maintained online, and the Department of Economic Opportunity
275 shall publish and maintain a single online directory which lists
276 each economic development agency and the specific website
277 address where such required information may be located.

278 (g) An economic development agency that fails to comply
279 with the transparency and accountability requirements of this
280 subsection may not receive or expend public funds until it
281 becomes fully compliant.

282 (4) AUDITS.—The Auditor General shall annually select at
283 least two economic development agencies that received public
284 funds in the previous year and conduct audits, as defined in s.
285 11.45, to verify that funds were expended as required by this
286 section and to verify that transparency and accountability
287 requirements were met. If the Auditor General determines that
288 funds were not expended as required by this section, he or she
289 shall immediately report such findings to the Governor, the
290 President of the Senate, and the Speaker of the House of
291 Representatives.

292 (5) PENALTIES.—It is unlawful for a person to knowingly and
293 willfully make a materially false or misleading statement,
294 provide false or misleading information, fail to report required
295 information, or structure an organization or agreement to avoid
296 the requirements of this section. A person who violates this
297 section commits a misdemeanor of the first degree, punishable as
298 provided in s. 775.082 or s. 775.083.

299 (6) APPLICABILITY.—A private entity that meets the
300 definition of an economic development agency under subsection



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301 (1) due solely to the existence of a contract between the
302 private entity and an economic development agency to engage in
303 economic development activities is required to comply with this
304 section only in connection with the performance of its
305 obligations and the expenditure of funds pursuant to such
306 contract. This section shall not be construed to require the
307 private entity to report or conform its other business practices
308 or activities to the provisions of this section, provided such
309 practices or activities are not directly related to or funded by
310 such contract. An entity that does not receive any public funds
311 for economic development activities is not subject to this
312 section if the entity does not concurrently employ or use the
313 services of a local governmental entity employee for economic
314 development activities.

315 (7) ENFORCEMENT.—The local governmental entity shall cease
316 and desist from transferring or providing public funds to any
317 economic development agency that fails to comply with this
318 section.

319 Section 3. Section 288.12261, Florida Statutes, is created
320 to read:

321 288.12261 Tourism promotion agencies.—

322 (1) DEFINITIONS.—For purposes of this section, the term:

323 (a) "Local governmental entity" means the county or
324 municipality on whose behalf the tourism promotion agency
325 engages in tourism promotion activity.

326 (b) "Promote tourism development" means using public funds
327 to promote or perform the activities described in s.
328 125.0104(5).

329 (c) "Tourism promotion agency" means an entity, including,



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330 but not limited to, an agency as defined in s. 119.011, that
331 receives public funds to promote tourism development on behalf
332 of one or more local governmental entities.

333 1. A tourism promotion agency may include any local
334 governmental entity or any entity under contract with one or
335 more local governmental entities to promote tourism development
336 on behalf of such local governmental entity or entities through
337 the expenditure of public funds.

338 2. For purposes of this section, the Florida Tourism
339 Industry Marketing Corporation and the Department of Economic
340 Opportunity are not considered tourism promotion agencies.

341 (d) "Relative" has the same meaning as in s. 726.102.

342 (2) OPERATION.—A tourism promotion agency must operate in
343 accordance with the following:

344 (a) Each director, officer, and member of the board of
345 directors of a tourism promotion agency who is not otherwise
346 required to file a financial disclosure pursuant to ch. 112 must
347 file an annual disclosure pursuant to s. 112.3145 as a local
348 officer. Directors, officers, and members of the board of
349 directors are considered local officers and the local
350 governmental entity is considered their agency.

351 (b) Directors, officers, and members of the board of
352 directors of a tourism promotion agency must disclose to the
353 board any activity that may reasonably be construed to be a
354 conflict of interest. A rebuttable presumption of a conflict of
355 interest exists if any of the following occurs without prior
356 notice to the tourism promotion agency's board:

357 1. A director, officer, or board member, or a relative of a
358 director, officer, or board member, enters into a contract for



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359 goods or services with the agency.

360 2. A director, officer, or board member, or a relative of a
361 director, officer, or board member, holds an interest in a
362 corporation, limited liability corporation, partnership, limited
363 liability partnership, or other business entity that conducts
364 business with the agency or proposes to enter into a contract or
365 other transaction with the agency.

366 (c) If a director, officer, or board member, or a relative
367 of a director, officer, or board member, proposes to engage in
368 an activity that is a conflict of interest as described in
369 paragraph (b), the proposed activity must be listed on, and all
370 contracts and transactional documents related to the proposed
371 activity must be attached to, the meeting agenda for the
372 consideration of the contract. The disclosure must be placed on
373 the website of the tourism promotion agency and included in the
374 minutes of each meeting of the board of directors of the tourism
375 promotion agency when such contracts or related expenditures are
376 discussed or voted upon.

377 (d) A director, officer, or board member, or a relative of
378 a director or an officer, who is a party to, or has an interest
379 in, an activity that is a possible conflict of interest as
380 described in paragraph (b) may attend the meeting at which the
381 activity is considered by the board and is authorized to make a
382 presentation to the board regarding the activity. After the
383 presentation, the director, officer, or board member, or the
384 relative of the director or officer, must leave the meeting
385 during the discussion of, and the vote upon, the activity. A
386 director, officer, or board member who is a party to, or has an
387 interest in, the activity must recuse himself or herself from



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388 the vote.

389 (e) Board members shall serve without compensation but are
390 entitled to receive reimbursement for per diem and travel
391 expenses pursuant to s. 112.061. Any ordinance or resolution
392 enacted pursuant to s. 112.061(14) may apply to board members
393 only if such ordinance or resolution applies uniformly to all
394 travel by county employees. Such expenses must be paid out of
395 funds of the tourism promotion agency.

396 (f) Officers, employees, or agents, including the president
397 or chief executive officer, may not receive compensation from
398 public funds for the performance of tourism promotion-related
399 duties, responsibilities, or services in an amount that exceeds
400 the annual compensation of the chief administrative or executive
401 officer or employee of the local governmental entity on whose
402 behalf such duties, responsibilities, or services are performed.
403 Any payments of performance bonuses or severance pay to
404 officers, employees, or agents from public funds are prohibited
405 unless specifically authorized by law.

406 (g) A tourism promotion agency must comply with the per
407 diem and travel expense provisions of s. 112.061. Any ordinance
408 or resolution enacted pursuant to s. 112.061(14) may apply to
409 tourist promotion agencies and their officers and employees only
410 if such ordinance or resolution applies uniformly to all travel
411 by county employees.

412 (h) Officers and employees are subject to s. 112.313.
413 However, any contract between the tourism promotion agency and
414 the political subdivision, local governmental entity, or another
415 tourism promotion agency to perform tourism promotion activities
416 does not violate s. 112.313(3) or (7).



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417 (i) A tourism promotion agency not otherwise subject to s.
418 287.057 must avoid, neutralize, or mitigate significant
419 potential organizational conflicts of interest before it enters
420 into a contract. If the tourism promotion agency elects to
421 mitigate a significant potential organizational conflict of
422 interest, an adequate mitigation plan, including organizational,
423 physical, and electronic barriers, shall be developed and the
424 head of the tourism promotion agency must certify that the award
425 is in the best interests of the county and submit such
426 certification to the governing board of the county within 3
427 business days after entering into the contract.

428 (j) Lodging expenses for an employee or board member may
429 not exceed \$150 per day, excluding taxes, unless the tourism
430 promotion agency is participating in a negotiated group rate
431 discount or the tourism promotion agency provides documentation
432 of at least three comparable alternatives demonstrating that
433 such lodging at the required rate is not available. However, an
434 employee or board member may expend his or her own funds for any
435 lodging expenses in excess of \$150 per day.

436 (k) Tourism promotion agency funds may not be expended for
437 food, beverages, lodging, entertainment, or gifts for employees
438 or board members, unless authorized pursuant to s. 112.061 or
439 this section. Employees or board members may not accept or
440 receive food, beverages, lodging, entertainment, or gifts from
441 persons, vendors, or other entities doing business with the
442 tourism promotion agency unless such food, beverage, lodging,
443 entertainment, or gift is available to similarly situated
444 members of the general public.

445 (l) A tourism promotion agency shall not expend public or



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446 private funds that directly benefit only one business entity.

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448 Nothing in this section is intended to limit the applicability
449 of ch. 112 to any person already subject to the provisions of
450 such chapter.

451 (3) TRANSPARENCY.—

452 (a) All contracts entered into by a tourism promotion
453 agency shall include:

454 1. The purpose of the contract.

455 2. Specific performance standards and responsibilities for
456 each entity.

457 3. A detailed project or contract budget, if applicable.

458 4. The value of any services provided.

459 5. The projected travel and entertainment expenses for
460 employees and board members, if applicable.

461 (b) A proposed contract with an estimated total contract
462 value of \$250,000 or more must be submitted to the governing
463 body of the local governmental entity and published on such
464 entity's website at least 14 days before the contract is
465 executed. If the governing body of the local governmental entity
466 rejects such proposed contract by a majority vote held during
467 the 14-day period, the tourism promotion agency may not execute
468 such proposed contract or any substantially similar contract
469 without obtaining a majority vote of the governing body of the
470 local governmental entity in favor of such contract. A tourism
471 promotion agency may not enter into multiple related contracts
472 to avoid the requirements of this paragraph. If the governing
473 body of the local governmental entity does not take action on
474 the proposed contract within the 14-day period, the contract may



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475 be executed.

476 (c)1. A tourism promotion agency shall submit to the
477 governing body of the local governmental entity, within 30 days
478 after the end of its fiscal year, a complete and detailed report
479 setting forth all public and private financial data of the
480 tourism promotion agency, and shall publish such report on its
481 website.

482 2. The financial data shall include:

483 a. The total amount of revenue received from public and
484 private sources.

485 b. The operating budget.

486 c. The total amount of salary, benefits, and other
487 compensation provided by the tourism promotion agency to its
488 officers, employees, or agents, regardless of the funding
489 source.

490 d. An itemized account of all expenditures, including all
491 travel and entertainment expenditures.

492 (d) The following information must be posted on the website
493 of each tourism promotion agency:

494 1. All contracts with a total contract value of \$5,000 or
495 more. Such contracts must be posted within 5 business days after
496 execution.

497 2. All contracts, information, and financial data submitted
498 to the governing body of the local governmental entity. Such
499 contracts, information, and data must be posted within 5
500 business days after submission.

501 3. Video recordings of each board meeting. Such recordings
502 must be posted within 3 business days after the meeting.

503 4. A detailed report of expenditures following each



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504 marketing event paid for with the funds of the tourism promotion
505 agency. Such report must be posted within 14 days after the
506 event.

507 5. An annual itemized account of the total amount of funds
508 spent by a third party on behalf of the tourism promotion
509 agency, its board members, or its employees.

510 6. An annual itemized account of the total amount of travel
511 and entertainment expenditures.

512 (e) Notwithstanding any provision of law to the contrary, a
513 record required under this section, including, but not limited
514 to, a contract or agreement, is a public record and is not
515 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of
516 the State Constitution, except as provided in s.
517 125.0104(9) (d)1. and 2.a. Such record shall be produced in full
518 in accordance with this section or upon request.

519 (f) A tourism promotion agency shall maintain and provide
520 online access to all of the information required under this
521 subsection and s. 125.0104(4) (f). Each tourism promotion agency
522 shall provide the Department of Economic Opportunity with the
523 specific website address where the required information is
524 published and maintained online, and the Department of Economic
525 Opportunity shall publish and maintain a single online directory
526 which lists each tourism promotion agency and the specific
527 website address where such required information may be located.

528 (g) A tourism promotion agency that fails to comply with
529 the transparency and accountability requirements of this
530 subsection may not receive or expend public funds until it
531 becomes fully compliant.

532 (4) AUDITS.-



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533 (a) For any county that annually receives \$30,000,000 or
534 more from taxes imposed pursuant to s. 125.0104, s. 125.0108, or
535 s. 212.0305, the Auditor General shall, biennially, conduct an
536 audit, as defined in s. 11.45, of all tourism promotion agencies
537 in such county to verify that funds were expended as required by
538 this section and to verify that transparency and accountability
539 requirements were met. If the Auditor General determines that
540 funds were not expended as required by this section, he or she
541 shall immediately notify the Department of Revenue, which may
542 pursue recovery of the funds under the laws and rules governing
543 the assessment of taxes.

544 (b) The Auditor General shall annually select at least two
545 counties that in the previous year received less than
546 \$30,000,000 from taxes imposed pursuant to s. 125.0104, s.
547 125.0108, or s. 212.0305 and conduct audits, as defined in s.
548 11.45, of all tourism promotion agencies in the county to verify
549 that funds were expended as required by this section and to
550 verify that transparency and accountability requirements were
551 met. If the Auditor General determines that funds were not
552 expended as required by this section, he or she shall
553 immediately notify the Department of Revenue, which may pursue
554 recovery of the funds under the laws and rules governing the
555 assessment of taxes.

556 (5) ENFORCEMENT.—The Governor or Chief Financial Officer
557 may at any time order the Department of Revenue or the local
558 official to whom the tax is remitted to cease and desist
559 distributing any taxes levied under s. 125.0104, s. 125.0108, or
560 s. 212.0305 based on a tourism promotion agency's failure to
561 comply with this section.



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562 (6) PENALTIES.—It is unlawful for a person to knowingly and
563 willfully make a materially false or misleading statement,
564 provide false or misleading information, fail to report required
565 information, or structure an organization or agreement to avoid
566 the requirements of this section. A person who violates this
567 section commits a misdemeanor of the first degree, punishable as
568 provided in s. 775.082 or s. 775.083.

569 (7) APPLICABILITY.—A private entity that meets the
570 definition of a tourism promotion agency under subsection (1)
571 due solely to the existence of a contract between the private
572 entity and a tourism promotion agency to promote tourism
573 development is required to comply with this section only in
574 connection with the performance of its obligations and the
575 expenditure of funds pursuant to such contract. This section
576 shall not be construed to require the private entity to report
577 or conform its other business practices or activities to the
578 provisions of this section, provided such practices or
579 activities are not directly related to or funded by such
580 contract. An entity that does not receive any public funds for
581 tourism promotion development is not subject to this section if
582 the entity does not concurrently employ or use the services of a
583 local governmental entity employee for tourism promotion
584 development.

585 Section 4. Paragraph (e) of subsection (4) of section
586 125.0104, Florida Statutes, is amended, and paragraph (f) is
587 added to that subsection, to read:

588 125.0104 Tourist development tax; procedure for levying;
589 authorized uses; referendum; enforcement.—

590 (4) ORDINANCE LEVY TAX; PROCEDURE.—



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591 (e) The governing board of each county which levies and
592 imposes a tourist development tax under this section shall
593 appoint an advisory council to be known as the "... (name of
594 county)... Tourist Development Council." The council shall be
595 established by ordinance and composed of nine members who shall
596 be appointed by the governing board. The chair of the governing
597 board of the county or any other member of the governing board
598 as designated by the chair shall serve on the council. Two
599 members of the council shall be elected municipal officials, at
600 least one of whom shall be from the most populous municipality
601 in the county or subcounty special taxing district in which the
602 tax is levied. Six members of the council shall be persons who
603 are involved in the tourist industry and who have demonstrated
604 an interest in tourist development, of which members, not less
605 than three nor more than four shall be owners or operators of
606 motels, hotels, recreational vehicle parks, or other tourist
607 accommodations in the county and subject to the tax. All members
608 of the council shall be electors of the county. The governing
609 board of the county shall have the option of designating the
610 chair of the council or allowing the council to elect a chair.
611 The chair shall be appointed or elected annually and may be
612 reelected or reappointed. The members of the council shall serve
613 for staggered terms of 4 years. The terms of office of the
614 original members shall be prescribed in the resolution required
615 under paragraph (b). The council shall meet at least once each
616 quarter and, from time to time, shall make recommendations to
617 the county governing board for the effective operation of the
618 special projects or for uses of the tourist development tax
619 revenue and perform such other duties as may be prescribed by



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620 county ordinance or resolution. The council shall continuously
621 review expenditures of revenues from the tourist development
622 trust fund and shall receive, at least quarterly, expenditure
623 reports from the county governing board or its designee.
624 Expenditures which the council believes to be unauthorized shall
625 be reported to the county governing board and the Department of
626 Revenue. The governing board and the department shall review the
627 findings of the council and take appropriate administrative or
628 judicial action to ensure compliance with this section. The
629 county governing board shall review all proposed contracts with
630 an estimated total contract value of \$250,000 or more submitted
631 by a tourism promotion agency. The county governing board may
632 reject such proposed contract by a majority vote before the
633 execution of such contract. The county governing board must
634 review all certifications by the head of a tourism promotion
635 agency related to potential conflicts of interest and mitigation
636 plans ~~The changes in the composition of the membership of the~~
637 ~~tourist development council mandated by chapter 86-4, Laws of~~
638 ~~Florida, and this act shall not cause the interruption of the~~
639 ~~current term of any person who is a member of a council on~~
640 ~~October 1, 1996.~~

641 (f) The governing board of a county that levies and imposes
642 a tourist development tax under this section shall publish and
643 make the following information available online:

644 1. The approved tourist development plan, including the
645 approximate cost or expense allocation for each specific project
646 or special use.

647 2. Any substantial amendments to the tourist development
648 plan.



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649 3. The tax district in which the tourist development tax is
650 levied.

651 4. A prioritized list of the proposed uses of the tax
652 revenue by specific project or special use.

653 5. The quarterly expenditure reports from the county
654 governing board or its designee.

655 Section 5. Paragraph (c) of subsection (13) of section
656 288.1226, Florida Statutes, is amended to read:

657 288.1226 Florida Tourism Industry Marketing Corporation;
658 use of property; board of directors; duties; audit.—

659 (13) TRANSPARENCY.—

660 (c)1. Any entity that in the previous fiscal year received
661 more than 50 percent of its revenue from the corporation ~~or~~
662 ~~taxes imposed pursuant to s. 125.0104, s. 125.0108, or s.~~
663 ~~212.0305, and that partners with the corporation or participates~~
664 ~~in a program, cooperative advertisement, promotional~~
665 ~~opportunity, or other activity offered by or in conjunction with~~
666 ~~the corporation,~~ shall annually, within 30 days after the end of
667 its fiscal year, ~~on July 1~~ report all public and private
668 financial data to the Governor, the President of the Senate, and
669 the Speaker of the House of Representatives, and include such
670 report on its website.

671 2. The financial data shall include:

672 a. The total amount of revenue received from public and
673 private sources.

674 b. The operating budget ~~of the partner entity.~~

675 c. The total amount of salary, benefits, and other
676 compensation provided by the entity to its officers, employees,
677 board members, or agents, regardless of the funding source



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678 ~~Employee and board member salary and benefit details from public~~
679 ~~and private funds.~~

680 d. An itemized account of all expenditures, including all
681 travel and entertainment expenditures, by the ~~partner~~ entity on
682 the behalf of, or coordinated for the benefit of, the
683 corporation, its board members, or its employees.

684 ~~e. Itemized travel and entertainment expenditures of the~~
685 ~~partner entity.~~

686 Section 6. Paragraph (c) of subsection (6) of section
687 288.904, Florida Statutes, is amended to read:

688 288.904 Funding for Enterprise Florida, Inc.; performance
689 and return on the public's investment.—

690 (6)

691 (c)1. Any entity that in the previous fiscal year received
692 more than 50 percent of its revenue from Enterprise Florida,
693 Inc., ~~or a tax imposed pursuant to s. 125.0104, s. 125.0108, or~~
694 ~~s. 212.0305, and that partners with Enterprise Florida, Inc., in~~
695 ~~a program or other activity offered by or in conjunction with~~
696 ~~Enterprise, Florida, Inc., shall annually, within 30 days after~~
697 the end of its fiscal year, on July 1 report all public and
698 private financial data to the Governor, the President of the
699 Senate, and the Speaker of the House of Representatives, and
700 include such report on its website.

701 2. The financial data shall include:

702 a. The total amount of revenue received from public and
703 private sources.

704 b. ~~The operating budget of the partner entity.~~

705 c. The total amount of salary, benefits, and other
706 compensation provided by the entity to its officers, employees,



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707 board members, or agents, regardless of the funding source
708 ~~Employee and board member salary and benefit details from public~~
709 ~~and private funds.~~

710 d. An itemized account of all expenditures, including all
711 travel and entertainment expenditures, by the ~~partner~~ entity on
712 the behalf of, or coordinated for the benefit of, Enterprise
713 Florida, Inc., its board members, or its employees.

714 ~~e. Itemized travel and entertainment expenditures of the~~
715 ~~partner entity.~~

716 Section 7. This act shall take effect October 1, 2018.

717
718 ===== T I T L E A M E N D M E N T =====

719 And the title is amended as follows:

720 Delete everything before the enacting clause
721 and insert:

722 A bill to be entitled
723 An act relating to economic development and tourism
724 promotion accountability; amending s. 11.45, F.S.;
725 authorizing the Auditor General to audit certain
726 accounts and records; creating ss. 288.0751 and
727 288.12261, F.S.; providing definitions; providing
728 requirements for the operation of economic development
729 agencies and tourism promotion agencies, respectively;
730 requiring specified persons to file an annual
731 disclosure of certain interests; providing
732 requirements for such disclosure; requiring board
733 members to serve without compensation; authorizing per
734 diem and travel expenses for certain persons paid from
735 specified funds; prohibiting specified persons from



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736 receiving public compensation in excess of a certain
737 amount; prohibiting certain performance bonuses and
738 severance pay; subjecting certain persons to a
739 specified code of ethics; requiring such agencies to
740 take certain actions regarding a significant potential
741 conflict of interest; limiting lodging expenses for
742 certain persons; providing an exception; prohibiting
743 the expenditure of agency funds on certain items;
744 prohibiting specified persons from accepting certain
745 items from specified entities; prohibiting a tourism
746 promotion agency from expending funds that directly
747 benefit only one business entity; requiring certain
748 contracts to include specified information; requiring
749 a governing body of a local governmental entity to
750 publish certain proposed contracts on such entity's
751 website and approve certain contracts; requiring such
752 agencies to submit a report of financial data to a
753 governing body of a local governmental entity;
754 specifying that certain records are public records;
755 requiring such agencies to provide online access to
756 certain information; prohibiting such agencies from
757 receiving or expending public funds; requiring the
758 Auditor General to conduct certain audits; authorizing
759 the Governor or Chief Financial Officer to cease
760 distributing certain tax revenues to certain
761 noncompliant tourism promotion agencies; providing
762 that it is unlawful to knowingly and willfully make
763 false or misleading statements, provide false or
764 misleading information, fail to report certain



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765 information, or purposefully avoid specified
766 requirements; providing penalties; providing
767 applicability; amending s. 125.0104, F.S.; requiring
768 the governing board of a county to review certain
769 proposed contracts and certifications relating to
770 potential conflicts of interest and mitigation plans;
771 requiring the governing board of a county that imposes
772 a tourist development tax to provide online access to
773 certain information; amending ss. 288.1226 and
774 288.904, F.S.; revising financial data required to be
775 included in an annual report; conforming provisions to
776 changes made by the act; providing an effective date.