

1 A bill to be entitled
 2 An act relating to the tourist development tax;
 3 amending s. 125.0104, F.S.; authorizing counties to
 4 use the tax to finance estuary or lagoon improvements;
 5 authorizing counties imposing the tax to use the tax
 6 revenues, under certain circumstances, for specified
 7 purposes and costs relating to public facilities;
 8 defining the term "public facilities"; providing an
 9 effective date.

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

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 13 Section 1. Paragraph (a) of subsection (5) of section
 14 125.0104, Florida Statutes, is amended to read:

15 125.0104 Tourist development tax; procedure for levying;
 16 authorized uses; referendum; enforcement.—

17 (5) AUTHORIZED USES OF REVENUE.—

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

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

23 a. Publicly owned and operated convention centers, sports
 24 stadiums, sports arenas, coliseums, or auditoriums within the
 25 boundaries of the county or subcounty special taxing district in

26 | which the tax is levied;

27 | b. Auditoriums that are publicly owned but are operated by
 28 | organizations that are exempt from federal taxation pursuant to
 29 | 26 U.S.C. s. 501(c)(3) and open to the public, within the
 30 | boundaries of the county or subcounty special taxing district in
 31 | which the tax is levied; or

32 | c. Aquariums or museums that are publicly owned and
 33 | operated or owned and operated by not-for-profit organizations
 34 | and open to the public, within the boundaries of the county or
 35 | subcounty special taxing district in which the tax is levied;

36 | 2. To promote zoological parks that are publicly owned and
 37 | operated or owned and operated by not-for-profit organizations
 38 | and open to the public;

39 | 3. To promote and advertise tourism in this state and
 40 | nationally and internationally; however, if tax revenues are
 41 | expended for an activity, service, venue, or event, the
 42 | activity, service, venue, or event must have as one of its main
 43 | purposes the attraction of tourists as evidenced by the
 44 | promotion of the activity, service, venue, or event to tourists;

45 | 4. To fund convention bureaus, tourist bureaus, tourist
 46 | information centers, and news bureaus as county agencies or by
 47 | contract with the chambers of commerce or similar associations
 48 | in the county, which may include any indirect administrative
 49 | costs for services performed by the county on behalf of the
 50 | promotion agency; ~~or~~

51 5. To finance beach park facilities, or beach, estuary, or
52 lagoon improvement, maintenance, renourishment, restoration, and
53 erosion control, including shoreline protection, enhancement,
54 cleanup, or restoration of inland lakes and rivers to which
55 there is public access as those uses relate to the physical
56 preservation of the beach, shoreline, estuary, lagoon, or inland
57 lake or river. However, any funds identified by a county as the
58 local matching source for beach renourishment, restoration, or
59 erosion control projects included in the long-range budget plan
60 of the state's Beach Management Plan, pursuant to s. 161.091, or
61 funds contractually obligated by a county in the financial plan
62 for a federally authorized shore protection project may not be
63 used or loaned for any other purpose. In counties of fewer than
64 100,000 population, up to 10 percent of the revenues from the
65 tourist development tax may be used for beach park facilities;
66 or-

67 6. To acquire, construct, extend, enlarge, remodel,
68 repair, improve, maintain, operate, or finance public facilities
69 within the boundaries of the county or subcounty special taxing
70 district in which the tax is levied, if the public facilities
71 are needed to increase tourist-related business activities in
72 the county or subcounty special district and are recommended by
73 the county tourist development council created pursuant to
74 paragraph (4) (e). Tax revenues may be used for any related land
75 acquisition, land improvement, design, and engineering costs and

76 | all other professional and related costs required to bring the
77 | public facilities into service. As used in this subparagraph,
78 | the term "public facilities" means major capital improvements
79 | that have a life expectancy of 5 or more years, including, but
80 | not limited to, transportation, sanitary sewer, solid waste,
81 | drainage, potable water, and pedestrian facilities.

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83 | Subparagraphs 1. and 2. may be implemented through service
84 | contracts and leases with lessees that have sufficient expertise
85 | or financial capability to operate such facilities.

86 | Section 2. This act shall take effect July 1, 2018.