

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 channel, estuary, or lagoon  
5           improvements; authorizing counties imposing the tax to  
6           use the tax revenues, under certain circumstances and  
7           subject to certain conditions and restrictions, for  
8           specified purposes and costs relating to public  
9           facilities; defining the term "public facilities";  
10          providing an effective date.

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

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14           Section 1. Paragraph (a) of subsection (5) of section  
15   125.0104, Florida Statutes, is amended to read:

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

18           (5) AUTHORIZED USES OF REVENUE.—

19           (a) All tax revenues received pursuant to this section by  
20   a county imposing the tourist development tax shall be used by  
21   that county only after conducting an objective analysis of the  
22   proposed use of revenue that determines the long-term economic  
23   benefits to the county or subcounty special taxing district from  
24   incremental tourism will exceed the tax revenues expended and  
25   for the following purposes only:

- 26           1. To acquire, construct, extend, enlarge, remodel,  
 27 repair, improve, maintain, operate, or promote one or more:
- 28           a. Publicly owned and operated convention centers, sports  
 29 stadiums, sports arenas, coliseums, or auditoriums within the  
 30 boundaries of the county or subcounty special taxing district in  
 31 which the tax is levied;
- 32           b. Auditoriums that are publicly owned but are operated by  
 33 organizations that are exempt from federal taxation pursuant to  
 34 26 U.S.C. s. 501(c)(3) and open to the public, within the  
 35 boundaries of the county or subcounty special taxing district in  
 36 which the tax is levied; or
- 37           c. Aquariums or museums that are publicly owned and  
 38 operated or owned and operated by not-for-profit organizations  
 39 and open to the public, within the boundaries of the county or  
 40 subcounty special taxing district in which the tax is levied;
- 41           2. To promote zoological parks that are publicly owned and  
 42 operated or owned and operated by not-for-profit organizations  
 43 and open to the public;
- 44           3. To promote and advertise tourism in this state and  
 45 nationally and internationally; however, if tax revenues are  
 46 expended for an activity, service, venue, or event, the  
 47 activity, service, venue, or event must have as one of its main  
 48 purposes the attraction of tourists as evidenced by the  
 49 promotion of the activity, service, venue, or event to tourists;
- 50           4. To fund convention bureaus, tourist bureaus, tourist

51 information centers, and news bureaus as county agencies or by  
52 contract with the chambers of commerce or similar associations  
53 in the county, which may include any indirect administrative  
54 costs for services performed by the county on behalf of the  
55 promotion agency; ~~or~~

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

72 6. To acquire, construct, extend, enlarge, remodel,  
73 repair, improve, maintain, operate, or finance public facilities  
74 within the boundaries of the county or subcounty special taxing  
75 district in which the tax is levied, if the public facilities

76 are needed to increase tourist-related business activities in  
77 the county or subcounty special district and are recommended by  
78 the county tourist development council created pursuant to  
79 paragraph (4) (e). Any recommendation to spend tax revenues from  
80 the tourist development tax on a use authorized by this  
81 subparagraph must be accompanied by an analysis of the  
82 anticipated impact of the public facilities on tourist-related  
83 business activities in the county or subcounty special taxing  
84 district. The analysis required by this subparagraph must be  
85 prepared and signed by an individual possessing a terminal  
86 degree in economics or other relevant field who is not currently  
87 or formerly employed or contracted by any public or private  
88 entity involved in proposing, approving, constructing or  
89 operating the public facilities. Tax revenues may be used for  
90 any related land acquisition, land improvement, design, and  
91 engineering costs and all other professional and related costs  
92 required to bring the public facilities into service. As used in  
93 this subparagraph, the term "public facilities" means major  
94 capital improvements that have a life expectancy of 5 or more  
95 years, including, but not limited to, transportation, sanitary  
96 sewer, solid waste, drainage, potable water, and pedestrian  
97 facilities.

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99 Subparagraphs 1. and 2. may be implemented through service  
100 contracts and leases with lessees that have sufficient expertise

101 | or financial capability to operate such facilities.

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