



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          specifying circumstances under which the tax revenues  
11          may be expended for such public facilities; providing  
12          an effective date.

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

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16          Section 1. Paragraph (a) of subsection (5) of section  
17          125.0104, Florida Statutes, is amended to read:

18          125.0104 Tourist development tax; procedure for levying;  
19          authorized uses; referendum; enforcement.—

20          (5) AUTHORIZED USES OF REVENUE.—

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



26 incremental tourism will exceed the tax revenues expended and  
27 for the following purposes only:

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

30 a. Publicly owned and operated convention centers, sports  
31 stadiums, sports arenas, coliseums, or auditoriums within the  
32 boundaries of the county or subcounty special taxing district in  
33 which the tax is levied;

34 b. Auditoriums that are publicly owned but are operated by  
35 organizations that are exempt from federal taxation pursuant to  
36 26 U.S.C. s. 501(c)(3) and open to the public, within the  
37 boundaries of the county or subcounty special taxing district in  
38 which the tax is levied; or

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

43 2. To promote zoological parks that are publicly owned and  
44 operated or owned and operated by not-for-profit organizations  
45 and open to the public;

46 3. To promote and advertise tourism in this state and  
47 nationally and internationally; however, if tax revenues are  
48 expended for an activity, service, venue, or event, the  
49 activity, service, venue, or event must have as one of its main  
50 purposes the attraction of tourists as evidenced by the



51 promotion of the activity, service, venue, or event to tourists;

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

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

74 6. To acquire, construct, extend, enlarge, remodel,  
75 repair, improve, maintain, operate, or finance public facilities



76 within the boundaries of the county or subcounty special taxing  
77 district in which the tax is levied, if the public facilities  
78 are needed to increase tourist-related business activities in  
79 the county or subcounty special district and are recommended by  
80 the county tourist development council created pursuant to  
81 paragraph (4) (e). Tax revenues may be used for any related land  
82 acquisition, land improvement, design, and engineering costs and  
83 all other professional and related costs required to bring the  
84 public facilities into service. As used in this subparagraph,  
85 the term "public facilities" means major capital improvements  
86 that have a life expectancy of 5 or more years, including, but  
87 not limited to, transportation, sanitary sewer, solid waste,  
88 drainage, potable water, and pedestrian facilities. Tax revenues  
89 may be used for these purposes only if the following conditions  
90 are satisfied:

91 a. In the county fiscal year immediately preceding the  
92 fiscal year in which the tax revenues were initially used for  
93 such purposes, at least \$10 million in tourist development tax  
94 revenue was received;

95 b. The county governing board approves the use for the  
96 proposed public facilities by a vote of at least two-thirds of  
97 its membership;

98 c. No more than 70 percent of the cost of the proposed  
99 public facilities will be paid for with tourist development tax  
100 revenues, and sources of funding for the remaining cost are



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101 identified and confirmed by the county governing board; and  
102 d. An independent professional analysis, performed at the  
103 expense of the county tourist development council, demonstrates  
104 the positive impact of the infrastructure project on tourist-  
105 related businesses in the county.

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

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