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576-02870-18

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the tourist development tax;
amending s. 125.0104, F.S.; authorizing counties
imposing the tax to use the tax revenues to finance
estuary or lagoon improvement, maintenance,
renourishment, restoration, and erosion control;
authorizing the use of tax revenues to construct beach
groins; authorizing such counties to use such tax
revenues for specified purposes and costs relating to
public facilities if specified conditions are met;
defining the term "public facilities"; providing an
effective date.

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

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

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

(5) AUTHORIZED USES OF REVENUE.—

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

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

a. Publicly owned and operated convention centers, sports
stadiums, sports arenas, coliseums, or auditoriums within the



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28 boundaries of the county or subcounty special taxing district in
29 which the tax is levied;

30 b. Auditoriums that are publicly owned but are operated by
31 organizations that are exempt from federal taxation pursuant to
32 26 U.S.C. s. 501(c)(3) and open to the public, within the
33 boundaries of the county or subcounty special taxing district in
34 which the tax is levied; or

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

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

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

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

54 5. To finance beach park facilities or beach, estuary, or
55 lagoon improvement, maintenance, renourishment, restoration, and
56 erosion control, including construction of beach groins and



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

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



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86 are satisfied:

87 a. In the county fiscal year immediately before the initial
88 use for these purposes, at least \$20 million in tourist
89 development tax revenue was received;

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

93 c. No more than 70 percent of the cost of the proposed
94 public facilities will be paid for with tourist development tax
95 revenues, and sources of funding for the remaining cost are
96 identified and confirmed by the county governing board; and

97 d. An independent professional analysis, performed at the
98 expense of the county tourist development council, demonstrates
99 the positive impact of the infrastructure project on tourist-
100 related businesses in the county.

101
102 Subparagraphs 1. and 2. may be implemented through service
103 contracts and leases with lessees that have sufficient expertise
104 or financial capability to operate such facilities.

105 Section 2. This act shall take effect October 1, 2018.