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LEGISLATIVE ACTION

Senate

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House

Appropriations Subcommittee on Finance and Tax (Brandes)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 49 - 83

and insert:

5. To finance beach park facilities or beach, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, estuary,



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11 lagoon, shoreline, or inland lake or river. However, any funds
12 identified by a county as the local matching source for beach
13 renourishment, restoration, or erosion control projects included
14 in the long-range budget plan of the state's Beach Management
15 Plan, pursuant to s. 161.091, or funds contractually obligated
16 by a county in the financial plan for a federally authorized
17 shore protection project may not be used or loaned for any other
18 purpose. In counties of fewer than 100,000 population, up to 10
19 percent of the revenues from the tourist development tax may be
20 used for beach park facilities; or-

21 6. To acquire, construct, extend, enlarge, remodel, repair,
22 improve, maintain, operate, or finance public facilities within
23 the boundaries of the county or subcounty special taxing
24 district in which the tax is levied, if the public facilities
25 are needed to increase tourist-related business activities in
26 the county or subcounty special district and are recommended by
27 the county tourist development council created pursuant to
28 paragraph (4) (e). Tax revenues may be used for any related land
29 acquisition, land improvement, design, and engineering costs and
30 all other professional and related costs required to bring the
31 public facilities into service. As used in this subparagraph,
32 the term "public facilities" means major capital improvements
33 that have a life expectancy of 5 or more years, including, but
34 not limited to, transportation, sanitary sewer, solid waste,
35 drainage, potable water, and pedestrian facilities. Tax revenues
36 may be used for these purposes only if the following conditions
37 are satisfied:

38 a. In the county fiscal year immediately before the initial
39 use for these purposes, at least \$20 million in tourist



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40 development tax revenue was received;

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

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

48 d. An independent professional analysis, performed at the
49 expense of the county tourist development council, demonstrates
50 the positive impact of the infrastructure project on tourist-
51 related businesses in the county.

52
53 Subparagraphs 1. and 2. may be implemented through service
54 contracts and leases with lessees that have sufficient expertise
55 or financial capability to operate such facilities.

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

57
58 ===== T I T L E A M E N D M E N T =====

59 And the title is amended as follows:

60 Delete lines 4 - 6

61 and insert:

62 imposing the tax to use the tax revenues to finance
63 estuary or lagoon improvement, maintenance,
64 renourishment, restoration, and erosion control;
65 authorizing the use of tax revenues to construct beach
66 groins; authorizing such counties to use such tax
67 revenues for specified purposes and costs relating to
68 public facilities if specified conditions are met;



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69

defining the term