



469030

LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/08/2018 03:01 PM

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Senator Brandes moved the following:

**Senate Amendment (with title amendment)**

Between lines 362 and 363

insert:

Section 2. 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



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12 that county only after conducting an objective analysis of the  
13 proposed use of revenue which determines the long-term economic  
14 benefits to the county or subcounty special taxing district from  
15 incremental tourism will exceed the tax revenues expended, and  
16 shall be used for the following purposes only:

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

19 a. Publicly owned and operated convention centers, sports  
20 stadiums, sports arenas, coliseums, or auditoriums within the  
21 boundaries of the county or subcounty special taxing district in  
22 which the tax is levied;

23 b. Auditoriums that are publicly owned but are operated by  
24 organizations that are exempt from federal taxation pursuant to  
25 26 U.S.C. s. 501(c)(3) and open to the public, within the  
26 boundaries of the county or subcounty special taxing district in  
27 which the tax is levied; or

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

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

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



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

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

63           6. To acquire, construct, extend, enlarge, remodel, repair,  
64 improve, maintain, operate, or finance public facilities within  
65 the boundaries of the county or subcounty special taxing  
66 district in which the tax is levied, if the public facilities  
67 are needed to increase tourist-related business activities in  
68 the county or subcounty special district and are recommended by  
69 the county tourist development council created pursuant to



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70 paragraph (4) (e). Tax revenues may be used for any related land  
71 acquisition, land improvement, design and engineering costs, and  
72 all other professional and related costs required to bring the  
73 public facilities into service. As used in this subparagraph,  
74 the term "public facilities" means major capital improvements  
75 that have a life expectancy of 5 or more years, including, but  
76 not limited to, transportation, sanitary sewer, solid waste,  
77 drainage, potable water, and pedestrian facilities. Tax revenues  
78 may be used for these purposes only if the following conditions  
79 are satisfied:

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

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

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

91 d. An independent professional analysis, performed at the  
92 expense of the county tourist development council, demonstrates  
93 the positive impact of the infrastructure project on tourist-  
94 related businesses in the county.

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



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

And the title is amended as follows:

Delete line 6

and insert:

Revenue Trust Fund; amending s. 125.0104, F.S.; adding  
a requirement to conduct a certain analysis before a  
county that imposes the tourist development tax may  
use the tax revenues for authorized purposes;  
authorizing counties imposing the tax to use the tax  
revenues to finance channel, estuary, or lagoon  
improvements; authorizing such counties to use the tax  
revenues for the construction of beach groins;  
authorizing counties imposing the tax to use the tax  
revenues, under certain circumstances and subject to  
certain conditions and restrictions, for specified  
purposes and costs relating to public facilities;  
defining the term "public facilities"; specifying  
circumstances under which the tax revenues may be  
expended for such public facilities; amending s.  
159.621, F.S.;