

By the Committee on Commerce and Tourism; and Senators Rouson and Hutson

577-03166-19

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1 A bill to be entitled
 2 An act relating to tourist development councils;
 3 amending s. 125.0104, F.S.; conforming provisions to
 4 changes made by the act; authorizing certain counties
 5 to adopt a resolution that establishes and appoints
 6 members of more than one tourist development council
 7 upon a certain finding; requiring that such counties
 8 organize their tourist development councils in
 9 accordance with specified requirements upon the
 10 adoption of such resolution; conforming a provision to
 11 changes made by the act; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:
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15 Section 1. Paragraph (b) of subsection (4) of section
 16 125.0104, Florida Statutes, is amended, paragraph (f) is added
 17 to that subsection, and paragraph (a) of subsection (5) of that
 18 section is amended, to read:

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

21 (4) ORDINANCE LEVY TAX; PROCEDURE.—

22 (b) At least 60 days before ~~prior to~~ the enactment of the
 23 ordinance levying the tax, the governing board of the county
 24 shall adopt a resolution that establishes and appoints
 25 ~~establishing and appointing~~ the members of the county tourist
 26 development council, as prescribed in paragraph (e) or, if there
 27 is more than one tourist development council, paragraph (f), and
 28 that indicates ~~indicating~~ the intention of the county to
 29 consider the enactment of an ordinance levying and imposing the

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30 tourist development tax.

31 (f)1. Notwithstanding any other law, a county with a
32 population of 900,000 or more, according to the last decennial
33 census, may adopt a resolution that establishes and appoints
34 members of more than one tourist development council upon a
35 finding that more than one tourist development council best
36 serves that county's tourism industry needs. Upon the adoption
37 of such resolution, the county must organize its tourist
38 development councils in accordance with the requirements
39 provided in subparagraph 2. instead of the requirements provided
40 in paragraph (e).

41 2. The governing board of a county as described in this
42 paragraph which levies and imposes a tourist development tax
43 under this section shall appoint for each tourist development
44 council it establishes an advisory council to be known as the
45 "(name) Tourist Development Council." Each council shall be
46 established by ordinance and shall be composed of a minimum of
47 nine members who are appointed by the governing board. All
48 members of the councils shall be electors of the county. The
49 governing board of the county shall have the option of
50 designating the chairs of the councils or allowing the councils
51 to elect their chairs. The chairs shall annually be appointed or
52 elected and may be reelected or reappointed. The members of the
53 councils shall serve for staggered terms of 4 years. The terms
54 of office of the original members shall be prescribed in the
55 resolution required under paragraph (b). The councils shall meet
56 at least once each quarter and, from time to time, shall make
57 recommendations to the county governing board for the effective
58 operation of the special projects or for uses of the tourist

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59 development tax revenue and perform such other duties as may be
60 prescribed by county ordinance or resolution. A council shall
61 continuously review expenditures of revenues from the tourist
62 development trust fund and shall receive, at least quarterly,
63 expenditure reports from the county governing board or its
64 designee. Expenditures that the councils believe to be
65 unauthorized shall be reported to the county governing board and
66 the Department of Revenue. The governing board and the
67 department shall review the findings of the councils and take
68 appropriate administrative or judicial action to ensure
69 compliance with this section.

70 (5) AUTHORIZED USES OF REVENUE.—

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

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

76 a. Publicly owned and operated convention centers, sports
77 stadiums, sports arenas, coliseums, or auditoriums within the
78 boundaries of the county or subcounty special taxing district in
79 which the tax is levied;

80 b. Auditoriums that are publicly owned but are operated by
81 organizations that are exempt from federal taxation pursuant to
82 26 U.S.C. s. 501(c)(3) and open to the public, within the
83 boundaries of the county or subcounty special taxing district in
84 which the tax is levied; or

85 c. Aquariums or museums that are publicly owned and
86 operated or owned and operated by not-for-profit organizations
87 and open to the public, within the boundaries of the county or

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88 subcounty special taxing district in which the tax is levied;

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

92 3. To promote and advertise tourism in this state and
93 nationally and internationally; however, if tax revenues are
94 expended for an activity, service, venue, or event, the
95 activity, service, venue, or event must have as one of its main
96 purposes the attraction of tourists as evidenced by the
97 promotion of the activity, service, venue, or event to tourists;

98 4. To fund convention bureaus, tourist bureaus, tourist
99 information centers, and news bureaus as county agencies or by
100 contract with the chambers of commerce or similar associations
101 in the county, which may include any indirect administrative
102 costs for services performed by the county on behalf of the
103 promotion agency;

104 5. To finance beach park facilities, or beach, channel,
105 estuary, or lagoon improvement, maintenance, renourishment,
106 restoration, and erosion control, including construction of
107 beach groins and shoreline protection, enhancement, cleanup, or
108 restoration of inland lakes and rivers to which there is public
109 access as those uses relate to the physical preservation of the
110 beach, shoreline, channel, estuary, lagoon, or inland lake or
111 river. However, any funds identified by a county as the local
112 matching source for beach renourishment, restoration, or erosion
113 control projects included in the long-range budget plan of the
114 state's Beach Management Plan, pursuant to s. 161.091, or funds
115 contractually obligated by a county in the financial plan for a
116 federally authorized shore protection project may not be used or

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117 loaned for any other purpose. In counties of fewer than 100,000
118 population, up to 10 percent of the revenues from the tourist
119 development tax may be used for beach park facilities; or

120 6. To acquire, construct, extend, enlarge, remodel, repair,
121 improve, maintain, operate, or finance public facilities within
122 the boundaries of the county or subcounty special taxing
123 district in which the tax is levied, if the public facilities
124 are needed to increase tourist-related business activities in
125 the county or subcounty special district and are recommended by
126 the county tourist development council created pursuant to
127 paragraph (4) (e) or by at least one of the tourist development
128 councils created pursuant to paragraph (4) (f) for such council's
129 designated area. Tax revenues may be used for any related land
130 acquisition, land improvement, design and engineering costs, and
131 all other professional and related costs required to bring the
132 public facilities into service. As used in this subparagraph,
133 the term "public facilities" means major capital improvements
134 that have a life expectancy of 5 or more years, including, but
135 not limited to, transportation, sanitary sewer, solid waste,
136 drainage, potable water, and pedestrian facilities. Tax revenues
137 may be used for these purposes only if the following conditions
138 are satisfied:

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

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

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

150 d. At least 40 percent of all tourist development tax
151 revenues collected in the county are spent to promote and
152 advertise tourism as provided by this subsection; and

153 e. An independent professional analysis, performed at the
154 expense of the county tourist development council, demonstrates
155 the positive impact of the infrastructure project on tourist-
156 related businesses in the county.

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

161 Section 2. This act shall take effect July 1, 2019.