

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Avila offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraphs (d), (l), (m), and (n) of subsection
7 (3), paragraphs (a) and (d) of subsection (5), paragraph (a) of
8 subsection (6), and paragraph (b) of subsection (7) of section
9 125.0104, Florida Statutes, are amended, to read:

10 125.0104 Tourist development tax; procedure for levying;
11 authorized uses; referendum; enforcement.—

12 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

13 (d) In addition to any 1-percent or 2-percent tax imposed
14 under paragraph (c), the governing board of the county may levy,
15 impose, and set an additional 1 percent of each dollar above the
16 tax rate set under paragraph (c) ~~by the extraordinary vote of~~

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17 ~~the governing board~~ for the purposes set forth in subsection (5)
18 ~~or~~ by ordinance subject to referendum approval by the registered
19 electors within the county or subcounty special district, in
20 accordance with subsection (6). ~~No county shall levy, impose,~~
21 ~~and set the tax authorized under this paragraph unless the~~
22 ~~county has imposed the 1-percent or 2-percent tax authorized~~
23 ~~under paragraph (c) for a minimum of 3 years prior to the~~
24 ~~effective date of the levy and imposition of the tax authorized~~
25 ~~by this paragraph.~~ Revenues raised by the additional tax
26 authorized under this paragraph may ~~shall~~ not be used for debt
27 service on or refinancing of existing facilities as specified in
28 subparagraph (5) (a)1. unless approved in a referendum election
29 by a majority of the electors voting in such election in the
30 county or the subcounty special taxing district by a resolution
31 ~~adopted by an extraordinary majority of the total membership of~~
32 ~~the governing board of the county.~~ If the 1-percent or 2-percent
33 tax authorized in paragraph (c) is levied within a subcounty
34 special taxing district, the additional tax authorized in this
35 paragraph shall only be levied therein. The provisions of
36 paragraphs (4) (a)-(d) shall not apply to the adoption of the
37 additional tax authorized in this paragraph. The effective date
38 of the levy and imposition of the tax authorized under this
39 paragraph shall be the first day of the second month following
40 approval of the ordinance by referendum, as set forth in
41 subsection (6), or the first day of any subsequent month as may

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42 be specified in the ordinance ~~the governing board or the first~~
43 ~~day of any subsequent month as may be specified in the~~
44 ~~ordinance.~~ A certified copy of such ordinance shall be furnished
45 by the county to the Department of Revenue within 10 days after
46 approval of such ordinance.

47 (1) In addition to any other tax which is imposed pursuant
48 to this section, a county may impose up to an additional 1-
49 percent tax on the exercise of the privilege described in
50 paragraph (a) by ordinance, subject to referendum approval by
51 the registered electors within the county in accordance with
52 subsection (6), ~~by majority vote of the governing board of the~~
53 ~~county in order to:~~

54 1. Pay the debt service on bonds issued to finance the
55 construction, reconstruction, or renovation of a professional
56 sports franchise facility, or the acquisition, construction,
57 reconstruction, or renovation of a retained spring training
58 franchise facility, either publicly owned and operated, or
59 publicly owned and operated by the owner of a professional
60 sports franchise or other lessee with sufficient expertise or
61 financial capability to operate such facility, and to pay the
62 planning and design costs incurred prior to the issuance of such
63 bonds.

64 2. Pay the debt service on bonds issued to finance the
65 construction, reconstruction, or renovation of a convention
66 center, and to pay the planning and design costs incurred prior

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67 to the issuance of such bonds.

68 3. Pay the operation and maintenance costs of a convention
69 center for a period of up to 10 years. Only counties that have
70 elected to levy the tax for the purposes authorized in
71 subparagraph 2. may use the tax for the purposes enumerated in
72 this subparagraph. Any county that elects to levy the tax for
73 the purposes authorized in subparagraph 2. after July 1, 2000,
74 may use the proceeds of the tax to pay the operation and
75 maintenance costs of a convention center for the life of the
76 bonds.

77 4. Promote and advertise tourism in the State of Florida
78 and nationally and internationally; however, if tax revenues are
79 expended for an activity, service, venue, or event, the
80 activity, service, venue, or event shall have as one of its main
81 purposes the attraction of tourists as evidenced by the
82 promotion of the activity, service, venue, or event to tourists.

83 5. Finance flood mitigation projects or improvements.

84

85 The provision of paragraph (b) which prohibits any county
86 authorized to levy a convention development tax pursuant to s.
87 212.0305 from levying more than the 2-percent tax authorized by
88 this section, and the provisions of paragraphs (4) (a)-(d), shall
89 not apply to the additional tax authorized in this paragraph.
90 The effective date of the levy and imposition of the tax
91 authorized under this paragraph shall be the first day of the

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92 second month following approval of the ordinance by referendum
93 as set forth in subsection (6), ~~the governing board~~ or the first
94 day of any subsequent month as may be specified in the
95 ordinance. A certified copy of such ordinance shall be furnished
96 by the county to the Department of Revenue within 10 days after
97 approval of such ordinance.

98 (m)1. In addition to any other tax which is imposed
99 pursuant to this section, a high tourism impact county may
100 impose an additional 1-percent tax on the exercise of the
101 privilege described in paragraph (a) by ordinance subject to
102 referendum approval by the registered electors within the
103 county, as set forth in subsection (6) ~~by extraordinary vote of~~
104 ~~the governing board of the county.~~ The tax revenues received
105 pursuant to this paragraph shall be used for one or more of the
106 authorized uses pursuant to subsection (5).

107 2. A county is considered to be a high tourism impact
108 county after the Department of Revenue has certified to such
109 county that the sales subject to the tax levied pursuant to this
110 section exceeded \$600 million during the previous calendar year,
111 or were at least 18 percent of the county's total taxable sales
112 under chapter 212 where the sales subject to the tax levied
113 pursuant to this section were a minimum of \$200 million, except
114 that no county authorized to levy a convention development tax
115 pursuant to s. 212.0305 shall be considered a high tourism
116 impact county. Once a county qualifies as a high tourism impact

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117 county, it shall retain this designation for the period the tax
118 is levied pursuant to this paragraph.

119 3. The provisions of paragraphs (4) (a)-(d) shall not apply
120 to the adoption of the additional tax authorized in this
121 paragraph. The effective date of the levy and imposition of the
122 tax authorized under this paragraph shall be the first day of
123 the second month following approval of the ordinance referendum,
124 as set forth in subsection (6), ~~by the governing board~~ or the
125 first day of any subsequent month as may be specified in the
126 ordinance. A certified copy of such ordinance shall be furnished
127 by the county to the Department of Revenue within 10 days after
128 approval of such ordinance.

129 (n) In addition to any other tax that is imposed under
130 this section, a county ~~that has imposed the tax under paragraph~~
131 ~~(1)~~ may impose an additional tax that is no greater than 1
132 percent on the exercise of the privilege described in paragraph
133 (a) by ordinance subject to referendum approval by the
134 registered electors within the county as set forth in subsection
135 (6) ~~by a majority plus one vote of the membership of the board~~
136 ~~of county commissioners in order to:~~

- 137 1. Pay the debt service on bonds issued to finance:
- 138 a. The construction, reconstruction, or renovation of a
139 facility either publicly owned and operated, or publicly owned
140 and operated by the owner of a professional sports franchise or
141 other lessee with sufficient expertise or financial capability

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142 to operate such facility, and to pay the planning and design
143 costs incurred prior to the issuance of such bonds for a new
144 professional sports franchise as defined in s. 288.1162.

145 b. The acquisition, construction, reconstruction, or
146 renovation of a facility either publicly owned and operated, or
147 publicly owned and operated by the owner of a professional
148 sports franchise or other lessee with sufficient expertise or
149 financial capability to operate such facility, and to pay the
150 planning and design costs incurred prior to the issuance of such
151 bonds for a retained spring training franchise.

152 2. Promote and advertise tourism in the State of Florida
153 and nationally and internationally; however, if tax revenues are
154 expended for an activity, service, venue, or event, the
155 activity, service, venue, or event shall have as one of its main
156 purposes the attraction of tourists as evidenced by the
157 promotion of the activity, service, venue, or event to tourists.

158 3. Finance flood mitigation projects or improvements.

159
160 A county that imposes the tax authorized in this paragraph may
161 not expend any ad valorem tax revenues for the acquisition,
162 construction, reconstruction, or renovation of a facility for
163 which tax revenues are used pursuant to subparagraph 1. The
164 provision of paragraph (b) which prohibits any county authorized
165 to levy a convention development tax pursuant to s. 212.0305
166 from levying more than the 2-percent tax authorized by this

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167 section does ~~shall~~ not apply to the additional tax authorized by
168 this paragraph in counties which levy convention development
169 taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not
170 apply to the adoption of the additional tax authorized in this
171 paragraph. The effective date of the levy and imposition of the
172 tax authorized under this paragraph is the first day of the
173 second month following approval of the ordinance by referendum,
174 as prescribed by subsection (6), ~~by the board of county~~
175 ~~commissioners~~ or the first day of any subsequent month specified
176 in the ordinance. A certified copy of such ordinance shall be
177 furnished by the county to the Department of Revenue within 10
178 days after approval of the ordinance.

179 (5) AUTHORIZED USES OF REVENUE.—

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

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

185 a. Publicly owned and operated convention centers, sports
186 stadiums, sports arenas, coliseums, or auditoriums within the
187 boundaries of the county or subcounty special taxing district in
188 which the tax is levied;

189 b. Auditoriums that are publicly owned but are operated by
190 organizations that are exempt from federal taxation pursuant to
191 26 U.S.C. s. 501(c)(3) and open to the public, within the

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192 boundaries of the county or subcounty special taxing district in
193 which the tax is levied; or

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

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

201 3. To promote and advertise tourism in this state and
202 nationally and internationally; however, if tax revenues are
203 expended for an activity, service, venue, or event, the
204 activity, service, venue, or event must have as one of its main
205 purposes the attraction of tourists as evidenced by the
206 promotion of the activity, service, venue, or event to tourists;

207 4. To fund convention bureaus, tourist bureaus, tourist
208 information centers, and news bureaus as county agencies or by
209 contract with the chambers of commerce or similar associations
210 in the county, which may include any indirect administrative
211 costs for services performed by the county on behalf of the
212 promotion agency;

213 5. To finance beach park facilities, or beach, channel,
214 estuary, or lagoon improvement, maintenance, renourishment,
215 restoration, and erosion control, including construction of
216 beach groins and shoreline protection, enhancement, cleanup, or

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217 restoration of inland lakes and rivers to which there is public
218 access as those uses relate to the physical preservation of the
219 beach, shoreline, channel, estuary, lagoon, or inland lake or
220 river. However, any funds identified by a county as the local
221 matching source for beach renourishment, restoration, or erosion
222 control projects included in the long-range budget plan of the
223 state's Beach Management Plan, pursuant to s. 161.091, or funds
224 contractually obligated by a county in the financial plan for a
225 federally authorized shore protection project may not be used or
226 loaned for any other purpose. In counties of fewer than 100,000
227 population, up to 10 percent of the revenues from the tourist
228 development tax may be used for beach park facilities; ~~or~~

229 6. To acquire, construct, extend, enlarge, remodel,
230 repair, improve, maintain, operate, or finance public facilities
231 within the boundaries of the county or subcounty special taxing
232 district in which the tax is levied, if the public facilities
233 are needed to increase tourist-related business activities in
234 the county or subcounty special district and are recommended by
235 the county tourist development council created pursuant to
236 paragraph (4) (e). Tax revenues may be used for any related land
237 acquisition, land improvement, design and engineering costs, and
238 all other professional and related costs required to bring the
239 public facilities into service. As used in this subparagraph,
240 the term "public facilities" means major capital improvements
241 that have a life expectancy of 5 or more years, including, but

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242 not limited to, transportation, sanitary sewer, solid waste,
243 drainage, potable water, and pedestrian facilities. Tax revenues
244 may be used for these purposes only if the following conditions
245 are satisfied:

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

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

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

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

260 e. An independent professional analysis, performed at the
261 expense of the county tourist development council, demonstrates
262 the positive impact of the infrastructure project on tourist-
263 related businesses in the county; or

264 7. To finance flood mitigation projects or improvements.

265

266 Subparagraphs 1. and 2. may be implemented through service

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267 contracts and leases with lessees that have sufficient expertise
268 or financial capability to operate such facilities.

269 (d) The revenues to be derived from the tourist
270 development tax may be pledged to secure and liquidate revenue
271 bonds issued by the county for the purposes set forth in
272 subparagraphs (a)1., 2., ~~and 5.~~ 6., and 7. or for the purpose
273 of refunding bonds previously issued for such purposes, or both;
274 however, no more than 50 percent of the revenues from the
275 tourist development tax may be pledged to secure and liquidate
276 revenue bonds or revenue refunding bonds issued for the purposes
277 set forth in subparagraph (a)5. Such revenue bonds and revenue
278 refunding bonds may be authorized and issued in such principal
279 amounts, with such interest rates and maturity dates, and
280 subject to such other terms, conditions, and covenants as the
281 governing board of the county shall provide. The Legislature
282 intends that this paragraph be full and complete authority for
283 accomplishing such purposes, but such authority is supplemental
284 and additional to, and not in derogation of, any powers now
285 existing or later conferred under law.

286 (6) REFERENDUM.—

287 (a) An ~~No~~ ordinance enacted by any county levying or
288 increasing the tax authorized by this section may not ~~paragraphs~~
289 ~~(3)(b) and (c) shall~~ take effect until the ordinance levying,
290 ~~and imposing,~~ or increasing the tax has been approved in a
291 referendum election by a majority of the electors voting in such

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292 election in the county or by a majority of the electors voting
293 in the subcounty special tax district affected by the tax.

294 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—
295 Notwithstanding any other provision of this section, if the plan
296 for tourist development approved by the governing board of the
297 county, as amended pursuant to paragraph (4)(d), includes the
298 acquisition, construction, extension, enlargement, remodeling,
299 repair, or improvement of a publicly owned and operated
300 convention center, sports stadium, sports arena, coliseum, or
301 auditorium, or museum or aquarium that is publicly owned and
302 operated or owned and operated by a not-for-profit organization,
303 the county ordinance levying and imposing the tax automatically
304 expires upon the later of:

305 (b) The expiration of any agreement by the county for the
306 operation or maintenance, or both, of a publicly owned and
307 operated convention center, sports stadium, sports arena,
308 coliseum, auditorium, aquarium, or museum. However, this does
309 not preclude that county from amending the ordinance extending
310 the tax, subject to referendum approval in accordance with
311 subsection (6), to the extent that the board of the county
312 determines to be necessary to provide funds to operate,
313 maintain, repair, or renew and replace a publicly owned and
314 operated convention center, sports stadium, sports arena,
315 coliseum, auditorium, aquarium, or museum or from enacting an
316 ordinance that takes effect subject to ~~without~~ referendum

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317 approval in accordance with subsection (6), unless the original
318 referendum required ordinance expiration, pursuant to the
319 provisions of this section reimposing a tourist development tax,
320 upon or following the expiration of the previous ordinance.

321 Section 2. Subsection (4) of section 212.0305, Florida
322 Statutes, is amended, and a new subsection (6) is added to that
323 section, to read:

324 212.0305 Convention development taxes; intent;
325 administration; authorization; use of proceeds.—

326 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
327 REQUIREMENTS.—

328 (a) Consolidated government levy for convention
329 development.—

330 1. Each county that operates under a government
331 consolidated with that of one or more municipalities in the
332 county may impose, pursuant to an ordinance subject to
333 referendum approval by the registered electors within the
334 county, in accordance with subsection (6) enacted by the
335 governing body of the county, a levy on the exercise within its
336 boundaries of the taxable privilege of leasing or letting
337 transient rental accommodations described in subsection (3) at
338 the rate of 2 percent of each dollar and major fraction of each
339 dollar of the total consideration charged therefor. The proceeds
340 of this levy shall be known as the consolidated county
341 convention development tax.

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342 2. The county shall furnish to the department, within 10
343 days after referendum approval of the ordinance imposing the
344 levy, a copy of the ordinance. The effective date of imposition
345 of the levy must be the first day of the second month following
346 approval of the ordinance by referendum, as set forth in
347 subsection (6), or the first day of any subsequent month as may
348 be specified in the ordinance~~that is at least 60 days after~~
349 ~~enactment of the ordinance.~~

350 3. All consolidated county convention development moneys,
351 including any interest accrued thereon, received by a county
352 imposing the levy must be used in any of the following manners,
353 although the utilization authorized in sub-subparagraph a. shall
354 apply only to municipalities with a population of 10,000 or
355 more:

356 a. To promote and advertise tourism;

357 b. To extend, enlarge, and improve existing publicly owned
358 convention centers in the county;

359 c. To construct a multipurpose
360 convention/coliseum/exhibition center or the maximum components
361 thereof as funds permit in the county; and

362 d. To acquire, construct, extend, enlarge, remodel,
363 repair, improve, or maintain one or more convention centers,
364 stadiums, exhibition halls, arenas, coliseums, or auditoriums;

365 and

366 e. To finance flood mitigation projects or improvements.

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367 4. For the purposes of completion of any project under
368 this paragraph, tax revenues and interest accrued may be used:

369 a. As collateral, pledged, or hypothecated for projects
370 authorized by this paragraph, including bonds issued in
371 connection therewith; or

372 b. As a pledge or capital contribution in conjunction with
373 a partnership, joint venture, or other business arrangement
374 between the county and one or more business entities for
375 projects authorized by this paragraph.

376 5.a. The county may designate or appoint an authority to
377 administer and disburse such proceeds and any other related
378 source of revenue. However, the annual budget of the authority
379 is subject to approval of the governing body of the county.

380 b. Except as otherwise provided by law, one-half of the
381 proceeds of the tax which are collected within a municipality
382 the government of which is not consolidated with that of the
383 county must, at the request of the governing body of the
384 municipality, be remitted to the municipality. The revenue
385 remitted to a municipality under this sub-subparagraph may be
386 used by the municipality only for the purposes and in the manner
387 authorized in this paragraph, but the municipality may enter
388 into an interlocal agreement with the county or with any other
389 municipality in the county to use such revenue to jointly
390 finance any project authorized by this paragraph. This sub-
391 subparagraph does not apply to the distribution to the county of

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392 any convention development tax revenues necessary to repay the
393 principal of or the interest on any bonds issued under sub-
394 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
395 subparagraph, if the governing body of such a municipality
396 adopts a resolution stating that the municipality is unable to
397 use such revenue for any purpose authorized in this paragraph,
398 the municipality may use the revenue to acquire and develop
399 municipal parks, lifeguard stations, or athletic fields.

400 6. The consolidated county convention development tax
401 shall be in addition to any other levy imposed under this
402 section.

403 7. Revenues collected and returned to the county must be
404 deposited in a convention development trust fund, which must be
405 established by the county as a condition precedent to receipt of
406 such funds.

407 (b) Charter county levy for convention development.-

408 1. Each county, as defined in s. 125.011(1), may impose,
409 under an ordinance subject to referendum approval by the
410 registered electors within the county, in accordance with
411 subsection (6) enacted by the governing body of the county, a
412 levy on the exercise within its boundaries of the taxable
413 privilege of leasing or letting transient rental accommodations
414 described in subsection (3) at the rate of 3 percent of the
415 total consideration charged therefor. The proceeds of this levy
416 shall be known as the charter county convention development tax.

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417 2. All charter county convention development moneys,
418 including any interest accrued thereon, received by a county
419 imposing the levy shall be used as follows:

420 a. Two-thirds of the proceeds shall be used to extend,
421 enlarge, and improve the largest existing publicly owned
422 convention center in the county.

423 b. One-third of the proceeds shall be used to construct a
424 new multipurpose convention/coliseum/exhibition center/stadium
425 or the maximum components thereof as funds permit in the most
426 populous municipality in the county.

427 c. After the completion of any project under sub-
428 subparagraph a., the tax revenues and interest accrued under
429 sub-subparagraph a. may be used to acquire, construct, extend,
430 enlarge, remodel, repair, improve, plan for, operate, manage, or
431 maintain one or more convention centers, stadiums, exhibition
432 halls, arenas, coliseums, auditoriums, flood mitigation projects
433 and improvements, or golf courses, and may be used to acquire
434 and construct an intercity light rail transportation system as
435 described in the Light Rail Transit System Status Report to the
436 Legislature dated April 1988, which shall provide a means to
437 transport persons to and from the largest existing publicly
438 owned convention center in the county and the hotels north of
439 the convention center and to and from the downtown area of the
440 most populous municipality in the county as determined by the
441 county.

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442 d. After completion of any project under sub-subparagraph
443 b., the tax revenues and interest accrued under sub-subparagraph
444 b. may be used, as determined by the county, to operate an
445 authority created pursuant to subparagraph 4. or to acquire,
446 construct, extend, enlarge, remodel, repair, improve, operate,
447 or maintain one or more convention centers, stadiums, exhibition
448 halls, arenas, coliseums, auditoriums, flood mitigation projects
449 and improvements, golf courses, or related buildings and parking
450 facilities in the most populous municipality in the county.

451 e. For the purposes of completion of any project pursuant
452 to this paragraph, tax revenues and interest accrued may be
453 used:

454 (I) As collateral, pledged, or hypothecated for projects
455 authorized by this paragraph, including bonds issued in
456 connection therewith; or

457 (II) As a pledge or capital contribution in conjunction
458 with a partnership, joint venture, or other business arrangement
459 between a municipality and one or more business entities for
460 projects authorized by this paragraph.

461 3. The governing body of each municipality in which a
462 municipal tourist tax is levied may adopt a resolution
463 prohibiting imposition of the charter county convention
464 development levy within such municipality. If the governing body
465 adopts such a resolution, the convention development levy shall
466 be imposed by the county in all other areas of the county except

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467 such municipality. No funds collected pursuant to this paragraph
468 may be expended in a municipality which has adopted such a
469 resolution.

470 4.a. Before the county enacts an ordinance imposing the
471 levy, the county shall notify the governing body of each
472 municipality in which projects are to be developed pursuant to
473 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
474 2.c., or sub-subparagraph 2.d. As a condition precedent to
475 receiving funding, the governing bodies of such municipalities
476 shall designate or appoint an authority that shall have the sole
477 power to:

478 (I) Approve the concept, location, program, and design of
479 the facilities or improvements to be built in accordance with
480 this paragraph and to administer and disburse such proceeds and
481 any other related source of revenue.

482 (II) Appoint and dismiss the authority's executive
483 director, general counsel, and any other consultants retained by
484 the authority. The governing body shall have the right to
485 approve or disapprove the initial appointment of the authority's
486 executive director and general counsel.

487 b. The members of each such authority shall serve for a
488 term of not less than 1 year and shall be appointed by the
489 governing body of such municipality. The annual budget of such
490 authority shall be subject to approval of the governing body of
491 the municipality. If the governing body does not approve the

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492 budget, the authority shall use as the authority's budget the
493 previous fiscal year budget.

494 c. The authority, by resolution to be adopted from time to
495 time, may invest and reinvest the proceeds from the convention
496 development tax and any other revenues generated by the
497 authority in the same manner that the municipality in which the
498 authority is located may invest surplus funds.

499 5. The charter county convention development levy shall be
500 in addition to any other levy imposed pursuant to this section.

501 6. A certified copy of the ordinance imposing the levy
502 shall be furnished by the county to the department within 10
503 days after referendum approval of such ordinance. The effective
504 date of imposition of the levy shall be the first day of the
505 second month following approval of the ordinance by referendum,
506 as set forth in subsection (6), or the first day of any
507 subsequent month as may be specified in the ordinance~~that is at~~
508 ~~least 60 days after enactment of the ordinance.~~

509 7. Revenues collected pursuant to this paragraph shall be
510 deposited in a convention development trust fund, which shall be
511 established by the county as a condition precedent to receipt of
512 such funds.

513 (c) Special district levy for convention development.—

514 1. Each county which was chartered under Art. VIII of the
515 State Constitution and which on January 1, 1984, levied a
516 tourist advertising ad valorem tax within a special taxing

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517 district in that county may impose or increase, pursuant to an
518 ordinance subject to referendum approval by the registered
519 electors within the county, in accordance with subsection
520 (6) enacted by the governing body of the county, a levy within
521 the boundaries of such special taxing district on the exercise
522 of the taxable privilege of leasing or letting transient rental
523 accommodations described in subsection (3) at a total rate of up
524 to 3 percent of each dollar and major fraction of each dollar of
525 the total consideration charged therefor. The proceeds of this
526 levy shall be known as the special district convention
527 development tax.

528 2. The county shall designate or appoint an authority to
529 administer and disburse the proceeds of such levy and any
530 revenue related to the levy authorized by this paragraph. The
531 members of such authority shall be selected from persons
532 involved in the tourism and lodging industries doing business
533 within such special district. Not less than a majority of the
534 members shall be selected from persons doing business in the
535 lodging industry. Members shall serve at the pleasure of the
536 governing body of such county and shall serve without
537 compensation. The annual budget of such authority shall be
538 subject to approval of the governing body of the county. The
539 authority shall consist of 11 members, who shall annually select
540 a chair from among their members.

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541 3. The county shall have no power to levy and impose the
542 tourist advertising ad valorem tax in such district on or after
543 January 1 of the year following the date of the adoption of the
544 levy authorized in this paragraph. All special district
545 convention development moneys, including any interest accrued
546 thereon, received by a county imposing the special district
547 convention development levy shall be used for the following
548 purposes only:

549 a. To promote and advertise tourism.~~†~~

550 b. To fund convention bureaus, tourist bureaus, tourist
551 information centers, and news bureaus.

552 c. To finance flood mitigation projects or improvements.

553 4. The special district convention development tax shall
554 be in addition to any other levy imposed pursuant to this
555 section.

556 5. A certified copy of the ordinance imposing the levy
557 shall be furnished by the county to the department within 10
558 days after referendum approval of such ordinance. The effective
559 date of the levy shall be the first day of the second month
560 following approval of the ordinance by referendum, as set forth
561 in subsection (6), or the first day of any subsequent month as
562 may be specified in the ordinance~~that is at least 60 days after~~
563 ~~enactment of the ordinance.~~

564 6. Revenues collected and returned to the county shall be
565 deposited in a convention development trust fund, which shall be

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566 established by the county as a condition precedent to receipt of
567 such funds.

568 (d) Special levy for convention development.—

569 1. Each county which was chartered under Art. VIII of the
570 State Constitution and which on January 1, 1984, levied a
571 tourist advertising ad valorem tax within a special taxing
572 district in that county may impose or increase, pursuant to an
573 ordinance subject to referendum approval by the registered
574 electors within the county, in accordance with subsection
575 (6) enacted by the governing body of the county, a levy outside
576 the boundaries of such special taxing district and to the
577 southeast of State Road 415, on the exercise of the taxable
578 privilege of leasing or letting transient rental accommodations
579 described in subsection (3), at a total rate of up to 3 percent
580 of each dollar and major fraction of each dollar of the total
581 consideration charged therefor. The proceeds of this levy shall
582 be known as the special convention development tax.

583 2. The county shall designate or appoint an authority to
584 administer and disburse the proceeds of such levy and any
585 revenue related to the levy authorized by this paragraph. The
586 members of the authority shall be selected from persons doing
587 business within the area in which the tax is levied. Not less
588 than three of the members shall be selected from persons doing
589 business in the lodging industry. Members shall serve at the
590 pleasure of the governing body of the county and shall serve

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591 without compensation. The annual budget of the authority shall
592 be subject to approval of the governing body of the county. The
593 authority shall consist of seven members, who shall annually
594 select a chair from among their members.

595 3. All special convention development moneys, including
596 any interest accrued thereon, received by a county imposing the
597 special convention development levy shall be used for the
598 following purposes only:

599 a. To promote and advertise tourism.~~†~~

600 b. To fund convention bureaus, tourist bureaus, tourist
601 information centers, and news bureaus.

602 c. To finance flood mitigation projects or improvements.

603 4. The special convention development tax shall be in
604 addition to any other levy imposed pursuant to this section.

605 5. A certified copy of the ordinance imposing the levy
606 shall be furnished by the county to the department within 10
607 days after referendum approval of the ordinance. The effective
608 date of the levy shall be the first day of the second month
609 following approval of the ordinance by referendum, as set forth
610 in subsection (6), or the first day of any subsequent month as
611 may be specified in the ordinance~~that is at least 60 days after~~
612 ~~enactment of the ordinance.~~

613 6. Revenues collected and returned to the county shall be
614 deposited in a separate convention development trust fund, which

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615 shall be established by the county as a condition precedent to
616 receipt of such funds.

617 (e) Subcounty levy for convention development.-

618 1. Each county which was chartered under Art. VIII of the
619 State Constitution and which on January 1, 1984, levied a
620 tourist advertising ad valorem tax within a special taxing
621 district in that county may impose or increase, pursuant to an
622 ordinance subject to referendum approval by the registered
623 electors within the county, in accordance with subsection
624 (6) enacted by the governing body of the county, a levy outside
625 the boundaries of such special taxing district and to the
626 northwest of State Road 415, on the exercise of the taxable
627 privilege of leasing or letting transient rental accommodations
628 described in subsection (3), at a total rate of up to 3 percent
629 of each dollar and major fraction of each dollar of the total
630 consideration charged therefor. The proceeds of this levy shall
631 be known as the subcounty convention development tax.

632 2. The county shall designate or appoint an authority to
633 administer and disburse the proceeds of such levy and any
634 revenue related to the levy authorized by this paragraph. The
635 members of the authority shall be selected from persons doing
636 business within the area in which the tax is levied. Not less
637 than three of the members shall be selected from persons doing
638 business in the lodging industry. Members shall serve at the
639 pleasure of the governing body of the county and shall serve

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640 without compensation. The annual budget of the authority shall
641 be subject to approval of the governing body of the county. The
642 authority shall consist of seven members, who shall annually
643 select a chair from among their members.

644 3. All subcounty convention development moneys, including
645 any interest accrued thereon, received by a county imposing the
646 subcounty convention development levy shall be used for the
647 following purposes only:

648 a. To promote and advertise tourism.~~†~~

649 b. To fund convention bureaus, tourist bureaus, tourist
650 information centers, and news bureaus.

651 c. To finance flood mitigation projects or improvements.

652 4. The subcounty convention development tax shall be in
653 addition to any other levy imposed pursuant to this section.

654 5. A certified copy of the ordinance imposing the levy
655 shall be furnished by the county to the department within 10
656 days after referendum approval of the ordinance. The effective
657 date of the levy shall be the first day of the second month
658 following approval of the ordinance by referendum, as set forth
659 in subsection (6), or the first day of any subsequent month as
660 may be specified in the ordinance~~that is at least 60 days after~~
661 ~~enactment of the ordinance.~~

662 6. Revenues collected and returned to the county shall be
663 deposited in a separate convention development trust fund, which

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664 shall be established by the county as a condition precedent to
665 receipt of such funds.

666 (6) REFERENDUM.—

667 (a) An ordinance enacted by any county levying or
668 increasing the tax authorized pursuant to this section may not
669 take effect until the ordinance levying, imposing, or increasing
670 the tax has been approved in a referendum election by a majority
671 of the electors voting in such election in the county.

672 (b) The governing board of the county levying the tax
673 shall place a question on the ballot at a regular or special
674 election to be held within the county, substantially as follows:

675FOR the Convention Development Tax.

676AGAINST the Convention Development Tax.

677 (c) If a majority of the electors voting on the question
678 approve the levy, the ordinance shall be deemed to be in effect
679 on the first day of the second month following approval, or the
680 first day of any subsequent month as may be specified in the
681 ordinance.

682 Section 3. Section 212.03055, Florida Statutes, is amended
683 to read:

684 212.03055 Super majority vote required for levy at rate in
685 excess of 2 percent under ch. 95-290.—A special taxing district
686 may not levy a tax under chapter 95-290, Laws of Florida, at a
687 rate in excess of 2 percent unless the levy of such tax is
688 approved in a referendum election by a majority of the electors

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689 ~~voting in such election in the county approved by a super~~
690 ~~majority (a majority plus one) vote of the members of the~~
691 ~~governing body of the county~~ in which the special taxing
692 district is located.

693 Section 4. This act shall take effect July 1, 2021.

694

695 -----

696 **T I T L E A M E N D M E N T**

697 Remove everything before the enacting clause and insert:
698 An act relating to tourist and convention development taxes;
699 amending s. 125.0104, F.S.; removing provisions which require a
700 county or subcounty special taxing district to receive an
701 extraordinary vote of the governing board to increase the
702 tourist development taxes for certain purposes; specifying that
703 certain tourist development taxes are imposed by ordinance
704 subject to referendum approval by a majority vote of the
705 electors voting in such election; specifying the date in which
706 certain ordinance imposed tourist development taxes become
707 effective; authorizing a county to impose a tourist development
708 tax to finance flood mitigation projects or improvements;
709 correcting a cross-reference; amending s. 212.0305, F.S.;
710 authorizing convention development taxes to finance flood
711 mitigation projects or improvements; authorizing certain
712 counties to impose a specified district convention development
713 tax to finance flood mitigation projects or improvements;

COMMITTEE/SUBCOMMITTEE AMENDMENT

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714 requiring future ordinances levying convention development taxes
715 to be approved in a referendum by a majority vote of the
716 electors voting in an election before taking effect; providing a
717 form to be placed in a referendum; amending s. 212.03055, F.S.;
718 providing that a special taxing district may not increase a tax
719 without approval in a referendum by a majority vote of the
720 electors; providing an effective date.