

1 A bill to be entitled
2 An act relating to tourist and convention development
3 taxes; amending s. 125.0104, F.S.; removing provisions
4 which require a county or subcounty special taxing
5 district to receive an extraordinary vote of the
6 governing board to increase the tourist development
7 taxes for certain purposes; specifying that certain
8 tourist development taxes are imposed by ordinance
9 subject to referendum approval by a majority vote of
10 the electors voting in such election; specifying the
11 date in which certain ordinance imposed tourist
12 development taxes become effective; authorizing a
13 county to impose a tourist development tax to finance
14 flood mitigation projects or improvements; correcting
15 a cross-reference; amending s. 212.0305, F.S.;
16 requiring specified counties to impose or increase a
17 convention development tax only if approved by in a
18 referendum approved by a majority of the registered
19 electors voting in such election; specifying the
20 calculation of the effective date of an approved levy;
21 authorizing convention development taxes to finance
22 flood mitigation projects or improvements; authorizing
23 certain counties to impose a specified district
24 convention development tax to finance flood mitigation
25 projects or improvements; providing a form to be

26 placed on the ballot; amending s. 212.03055, F.S.;

27 providing that a special taxing district may not

28 increase a tax without approval in a referendum by a

29 majority vote of the electors; providing an effective

30 date.

31

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

33

34 Section 1. Paragraphs (d), (l), (m), and (n) of subsection

35 (3), paragraphs (a) and (d) of subsection (5), paragraph (a) of

36 subsection (6), and paragraph (b) of subsection (7) of section

37 125.0104, Florida Statutes, are amended to read:

38 125.0104 Tourist development tax; procedure for levying;

39 authorized uses; referendum; enforcement.—

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

41 (d) In addition to any 1-percent or 2-percent tax imposed

42 under paragraph (c), the governing board of the county may levy,

43 impose, and set an additional 1 percent of each dollar above the

44 tax rate set under paragraph (c) ~~by the extraordinary vote of~~

45 ~~the governing board~~ for the purposes set forth in subsection (5)

46 ~~or~~ by ordinance subject to referendum approval by the registered

47 electors within the county or subcounty special district, in

48 accordance with subsection (6). ~~No county shall levy, impose,~~

49 ~~and set the tax authorized under this paragraph unless the~~

50 ~~county has imposed the 1-percent or 2-percent tax authorized~~

51 ~~under paragraph (c) for a minimum of 3 years prior to the~~
52 ~~effective date of the levy and imposition of the tax authorized~~
53 ~~by this paragraph.~~ Revenues raised by the additional tax
54 authorized under this paragraph ~~may~~ shall not be used for debt
55 service on or refinancing of existing facilities as specified in
56 subparagraph (5) (a)1. unless approved in a referendum election
57 by a majority of the electors voting in such election in the
58 county or the subcounty special taxing district ~~by a resolution~~
59 ~~adopted by an extraordinary majority of the total membership of~~
60 ~~the governing board of the county.~~ If the 1-percent or 2-percent
61 tax authorized in paragraph (c) is levied within a subcounty
62 special taxing district, the additional tax authorized in this
63 paragraph shall only be levied therein. The provisions of
64 paragraphs (4) (a)-(d) shall not apply to the adoption of the
65 additional tax authorized in this paragraph. The effective date
66 of the levy and imposition of the tax authorized under this
67 paragraph shall be the first day of the second month following
68 approval of the ordinance by referendum, as set forth in
69 subsection (6), or the first day of any subsequent month as may
70 be specified in the ordinance ~~the governing board or the first~~
71 ~~day of any subsequent month as may be specified in the~~
72 ~~ordinance.~~ A certified copy of such ordinance shall be furnished
73 by the county to the Department of Revenue within 10 days after
74 approval of such ordinance.

75 (1) In addition to any other tax which is imposed pursuant

76 | to this section, a county may impose up to an additional 1-
 77 | percent tax on the exercise of the privilege described in
 78 | paragraph (a) by ordinance, subject to referendum approval by
 79 | the registered electors within the county in accordance with
 80 | subsection (6), ~~by majority vote of the governing board of the~~
 81 | ~~county in order~~ to:

82 | 1. Pay the debt service on bonds issued to finance the
 83 | construction, reconstruction, or renovation of a professional
 84 | sports franchise facility, or the acquisition, construction,
 85 | reconstruction, or renovation of a retained spring training
 86 | franchise facility, either publicly owned and operated, or
 87 | publicly owned and operated by the owner of a professional
 88 | sports franchise or other lessee with sufficient expertise or
 89 | financial capability to operate such facility, and to pay the
 90 | planning and design costs incurred prior to the issuance of such
 91 | bonds.

92 | 2. Pay the debt service on bonds issued to finance the
 93 | construction, reconstruction, or renovation of a convention
 94 | center, and to pay the planning and design costs incurred prior
 95 | to the issuance of such bonds.

96 | 3. Pay the operation and maintenance costs of a convention
 97 | center for a period of up to 10 years. Only counties that have
 98 | elected to levy the tax for the purposes authorized in
 99 | subparagraph 2. may use the tax for the purposes enumerated in
 100 | this subparagraph. Any county that elects to levy the tax for

101 the purposes authorized in subparagraph 2. after July 1, 2000,
102 may use the proceeds of the tax to pay the operation and
103 maintenance costs of a convention center for the life of the
104 bonds.

105 4. Promote and advertise tourism in the State of Florida
106 and nationally and internationally; however, if tax revenues are
107 expended for an activity, service, venue, or event, the
108 activity, service, venue, or event shall have as one of its main
109 purposes the attraction of tourists as evidenced by the
110 promotion of the activity, service, venue, or event to tourists.

111 5. Finance flood mitigation projects or improvements.

112
113 The provision of paragraph (b) which prohibits any county
114 authorized to levy a convention development tax pursuant to s.
115 212.0305 from levying more than the 2-percent tax authorized by
116 this section, and the provisions of paragraphs (4) (a)-(d), shall
117 not apply to the additional tax authorized in this paragraph.
118 The effective date of the levy and imposition of the tax
119 authorized under this paragraph shall be the first day of the
120 second month following approval of the ordinance by referendum
121 as set forth in subsection (6), ~~the governing board~~ or the first
122 day of any subsequent month as may be specified in the
123 ordinance. A certified copy of such ordinance shall be furnished
124 by the county to the Department of Revenue within 10 days after
125 approval of such ordinance.

126 (m)1. In addition to any other tax which is imposed
127 pursuant to this section, a high tourism impact county may
128 impose an additional 1-percent tax on the exercise of the
129 privilege described in paragraph (a) by ordinance subject to
130 referendum approval by the registered electors within the
131 county, as set forth in subsection (6) ~~by extraordinary vote of~~
132 ~~the governing board of the county~~. The tax revenues received
133 pursuant to this paragraph shall be used for one or more of the
134 authorized uses pursuant to subsection (5).

135 2. A county is considered to be a high tourism impact
136 county after the Department of Revenue has certified to such
137 county that the sales subject to the tax levied pursuant to this
138 section exceeded \$600 million during the previous calendar year,
139 or were at least 18 percent of the county's total taxable sales
140 under chapter 212 where the sales subject to the tax levied
141 pursuant to this section were a minimum of \$200 million, except
142 that no county authorized to levy a convention development tax
143 pursuant to s. 212.0305 shall be considered a high tourism
144 impact county. Once a county qualifies as a high tourism impact
145 county, it shall retain this designation for the period the tax
146 is levied pursuant to this paragraph.

147 3. The provisions of paragraphs (4) (a)-(d) shall not apply
148 to the adoption of the additional tax authorized in this
149 paragraph. The effective date of the levy and imposition of the
150 tax authorized under this paragraph shall be the first day of

151 the second month following approval of the ordinance referendum,
152 as set forth in subsection (6), ~~by the governing board~~ or the
153 first day of any subsequent month as may be specified in the
154 ordinance. A certified copy of such ordinance shall be furnished
155 by the county to the Department of Revenue within 10 days after
156 approval of such ordinance.

157 (n) In addition to any other tax that is imposed under
158 this section, a county ~~that has imposed the tax under paragraph~~
159 ~~(1)~~ may impose an additional tax that is no greater than 1
160 percent on the exercise of the privilege described in paragraph
161 (a) by ordinance subject to referendum approval by the
162 registered electors within the county as set forth in subsection
163 (6) ~~by a majority plus one vote of the membership of the board~~
164 ~~of county commissioners in order~~ to:

- 165 1. Pay the debt service on bonds issued to finance:
- 166 a. The construction, reconstruction, or renovation of a
167 facility either publicly owned and operated, or publicly owned
168 and operated by the owner of a professional sports franchise or
169 other lessee with sufficient expertise or financial capability
170 to operate such facility, and to pay the planning and design
171 costs incurred prior to the issuance of such bonds for a new
172 professional sports franchise as defined in s. 288.1162.
- 173 b. The acquisition, construction, reconstruction, or
174 renovation of a facility either publicly owned and operated, or
175 publicly owned and operated by the owner of a professional

176 | sports franchise or other lessee with sufficient expertise or
 177 | financial capability to operate such facility, and to pay the
 178 | planning and design costs incurred prior to the issuance of such
 179 | bonds for a retained spring training franchise.

180 | 2. Promote and advertise tourism in the State of Florida
 181 | and nationally and internationally; however, if tax revenues are
 182 | expended for an activity, service, venue, or event, the
 183 | activity, service, venue, or event shall have as one of its main
 184 | purposes the attraction of tourists as evidenced by the
 185 | promotion of the activity, service, venue, or event to tourists.

186 | 3. Finance flood mitigation projects or improvements.

187 |
 188 | A county that imposes the tax authorized in this paragraph may
 189 | not expend any ad valorem tax revenues for the acquisition,
 190 | construction, reconstruction, or renovation of a facility for
 191 | which tax revenues are used pursuant to subparagraph 1. The
 192 | provision of paragraph (b) which prohibits any county authorized
 193 | to levy a convention development tax pursuant to s. 212.0305
 194 | from levying more than the 2-percent tax authorized by this
 195 | section does ~~shall~~ not apply to the additional tax authorized by
 196 | this paragraph in counties which levy convention development
 197 | taxes pursuant to s. 212.0305(4) (a). Subsection (4) does not
 198 | apply to the adoption of the additional tax authorized in this
 199 | paragraph. The effective date of the levy and imposition of the
 200 | tax authorized under this paragraph is the first day of the

201 second month following approval of the ordinance by referendum,
 202 as prescribed by subsection (6), ~~by the board of county~~
 203 ~~commissioners~~ or the first day of any subsequent month specified
 204 in the ordinance. A certified copy of such ordinance shall be
 205 furnished by the county to the Department of Revenue within 10
 206 days after approval of the ordinance.

207 (5) AUTHORIZED USES OF REVENUE.—

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

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

213 a. Publicly owned and operated convention centers, sports
 214 stadiums, sports arenas, coliseums, or auditoriums within the
 215 boundaries of the county or subcounty special taxing district in
 216 which the tax is levied;

217 b. Auditoriums that are publicly owned but are operated by
 218 organizations that are exempt from federal taxation pursuant to
 219 26 U.S.C. s. 501(c)(3) and open to the public, within the
 220 boundaries of the county or subcounty special taxing district in
 221 which the tax is levied; or

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

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

229 3. To promote and advertise tourism in this state and
 230 nationally and internationally; however, if tax revenues are
 231 expended for an activity, service, venue, or event, the
 232 activity, service, venue, or event must have as one of its main
 233 purposes the attraction of tourists as evidenced by the
 234 promotion of the activity, service, venue, or event to tourists;

235 4. To fund convention bureaus, tourist bureaus, tourist
 236 information centers, and news bureaus as county agencies or by
 237 contract with the chambers of commerce or similar associations
 238 in the county, which may include any indirect administrative
 239 costs for services performed by the county on behalf of the
 240 promotion agency;

241 5. To finance beach park facilities, or beach, channel,
 242 estuary, or lagoon improvement, maintenance, renourishment,
 243 restoration, and erosion control, including construction of
 244 beach groins and shoreline protection, enhancement, cleanup, or
 245 restoration of inland lakes and rivers to which there is public
 246 access as those uses relate to the physical preservation of the
 247 beach, shoreline, channel, estuary, lagoon, or inland lake or
 248 river. However, any funds identified by a county as the local
 249 matching source for beach renourishment, restoration, or erosion
 250 control projects included in the long-range budget plan of the

251 state's Beach Management Plan, pursuant to s. 161.091, or funds
252 contractually obligated by a county in the financial plan for a
253 federally authorized shore protection project may not be used or
254 loaned for any other purpose. In counties of fewer than 100,000
255 population, up to 10 percent of the revenues from the tourist
256 development tax may be used for beach park facilities; ~~or~~

257 6. To acquire, construct, extend, enlarge, remodel,
258 repair, improve, maintain, operate, or finance public facilities
259 within the boundaries of the county or subcounty special taxing
260 district in which the tax is levied, if the public facilities
261 are needed to increase tourist-related business activities in
262 the county or subcounty special district and are recommended by
263 the county tourist development council created pursuant to
264 paragraph (4)(e). Tax revenues may be used for any related land
265 acquisition, land improvement, design and engineering costs, and
266 all other professional and related costs required to bring the
267 public facilities into service. As used in this subparagraph,
268 the term "public facilities" means major capital improvements
269 that have a life expectancy of 5 or more years, including, but
270 not limited to, transportation, sanitary sewer, solid waste,
271 drainage, potable water, and pedestrian facilities. Tax revenues
272 may be used for these purposes only if the following conditions
273 are satisfied:

274 a. In the county fiscal year immediately preceding the
275 fiscal year in which the tax revenues were initially used for

276 such purposes, at least \$10 million in tourist development tax
 277 revenue was received;

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

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

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

288 e. An independent professional analysis, performed at the
 289 expense of the county tourist development council, demonstrates
 290 the positive impact of the infrastructure project on tourist-
 291 related businesses in the county; or

292 7. To finance flood mitigation projects or improvements.

293
 294 Subparagraphs 1. and 2. may be implemented through service
 295 contracts and leases with lessees that have sufficient expertise
 296 or financial capability to operate such facilities.

297 (d) The revenues to be derived from the tourist
 298 development tax may be pledged to secure and liquidate revenue
 299 bonds issued by the county for the purposes set forth in
 300 subparagraphs (a)1., 2., ~~and~~ 5., 6., and 7. or for the purpose

301 of refunding bonds previously issued for such purposes, or both;
 302 however, no more than 50 percent of the revenues from the
 303 tourist development tax may be pledged to secure and liquidate
 304 revenue bonds or revenue refunding bonds issued for the purposes
 305 set forth in subparagraph (a)5. Such revenue bonds and revenue
 306 refunding bonds may be authorized and issued in such principal
 307 amounts, with such interest rates and maturity dates, and
 308 subject to such other terms, conditions, and covenants as the
 309 governing board of the county shall provide. The Legislature
 310 intends that this paragraph be full and complete authority for
 311 accomplishing such purposes, but such authority is supplemental
 312 and additional to, and not in derogation of, any powers now
 313 existing or later conferred under law.

314 (6) REFERENDUM.—

315 (a) An ~~Ne~~ ordinance enacted by any county levying or
 316 increasing the tax authorized by this section may not ~~paragraphs~~
 317 ~~(3) (b) and (c) shall~~ take effect until the ordinance levying,
 318 ~~and imposing,~~ or increasing the tax has been approved in a
 319 referendum election by a majority of the electors voting in such
 320 election in the county or by a majority of the electors voting
 321 in the subcounty special tax district affected by the tax.

322 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—

323 Notwithstanding any other provision of this section, if the plan
 324 for tourist development approved by the governing board of the
 325 county, as amended pursuant to paragraph (4) (d), includes the

326 acquisition, construction, extension, enlargement, remodeling,
327 repair, or improvement of a publicly owned and operated
328 convention center, sports stadium, sports arena, coliseum, or
329 auditorium, or museum or aquarium that is publicly owned and
330 operated or owned and operated by a not-for-profit organization,
331 the county ordinance levying and imposing the tax automatically
332 expires upon the later of:

333 (b) The expiration of any agreement by the county for the
334 operation or maintenance, or both, of a publicly owned and
335 operated convention center, sports stadium, sports arena,
336 coliseum, auditorium, aquarium, or museum. However, this does
337 not preclude that county from amending the ordinance to extend
338 ~~extending~~ the tax, subject to referendum approval in accordance
339 with subsection (6), to the extent that the board of the county
340 determines to be necessary to provide funds to operate,
341 maintain, repair, or renew and replace a publicly owned and
342 operated convention center, sports stadium, sports arena,
343 coliseum, auditorium, aquarium, or museum or from enacting an
344 ordinance that takes effect subject to ~~without~~ referendum
345 approval in accordance with subsection (6), ~~unless the original~~
346 ~~referendum required ordinance expiration, pursuant to the~~
347 ~~provisions of this section reimposing a tourist development tax,~~
348 upon or following the expiration of the previous ordinance.

349 Section 2. Subsection (4) of section 212.0305, Florida
350 Statutes, is amended, and a new subsection (6) is added to that

351 section, to read:

352 212.0305 Convention development taxes; intent;
 353 administration; authorization; use of proceeds.—

354 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 355 REQUIREMENTS.—

356 (a) Consolidated government levy for convention
 357 development.—

358 1. Each county that operates under a government
 359 consolidated with that of one or more municipalities in the
 360 county may impose, pursuant to an ordinance subject to
 361 referendum approval by the registered electors within the
 362 county, in accordance with subsection (6) ~~enacted by the~~
 363 ~~governing body of the county~~, a levy on the exercise within its
 364 boundaries of the taxable privilege of leasing or letting
 365 transient rental accommodations described in subsection (3) at
 366 the rate of 2 percent of each dollar and major fraction of each
 367 dollar of the total consideration charged therefor. The proceeds
 368 of this levy shall be known as the consolidated county
 369 convention development tax.

370 2. The county shall furnish to the department, within 10
 371 days after referendum approval of the ordinance imposing the
 372 levy, a copy of the ordinance. The effective date of imposition
 373 of the levy must be the first day of the second month following
 374 approval of the ordinance by referendum, as set forth in
 375 subsection (6), or the first day of any subsequent month as may

376 | be specified in the ordinance ~~any month that is at least 60 days~~
 377 | ~~after enactment of the ordinance.~~

378 | 3. All consolidated county convention development moneys,
 379 | including any interest accrued thereon, received by a county
 380 | imposing the levy must be used in any of the following manners,
 381 | although the utilization authorized in sub-subparagraph a. shall
 382 | apply only to municipalities with a population of 10,000 or
 383 | more:

- 384 | a. To promote and advertise tourism;
- 385 | b. To extend, enlarge, and improve existing publicly owned
 386 | convention centers in the county;
- 387 | c. To construct a multipurpose
 388 | convention/coliseum/exhibition center or the maximum components
 389 | thereof as funds permit in the county; ~~and~~
- 390 | d. To acquire, construct, extend, enlarge, remodel,
 391 | repair, improve, or maintain one or more convention centers,
 392 | stadiums, exhibition halls, arenas, coliseums, or auditoriums;
 393 | and
- 394 | e. To finance flood mitigation projects or improvements.

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

- 397 | a. As collateral, pledged, or hypothecated for projects
 398 | authorized by this paragraph, including bonds issued in
 399 | connection therewith; or
- 400 | b. As a pledge or capital contribution in conjunction with

401 a partnership, joint venture, or other business arrangement
402 between the county and one or more business entities for
403 projects authorized by this paragraph.

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

408 b. Except as otherwise provided by law, one-half of the
409 proceeds of the tax which are collected within a municipality
410 the government of which is not consolidated with that of the
411 county must, at the request of the governing body of the
412 municipality, be remitted to the municipality. The revenue
413 remitted to a municipality under this sub-subparagraph may be
414 used by the municipality only for the purposes and in the manner
415 authorized in this paragraph, but the municipality may enter
416 into an interlocal agreement with the county or with any other
417 municipality in the county to use such revenue to jointly
418 finance any project authorized by this paragraph. This sub-
419 subparagraph does not apply to the distribution to the county of
420 any convention development tax revenues necessary to repay the
421 principal of or the interest on any bonds issued under sub-
422 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
423 subparagraph, if the governing body of such a municipality
424 adopts a resolution stating that the municipality is unable to
425 use such revenue for any purpose authorized in this paragraph,

426 | the municipality may use the revenue to acquire and develop
 427 | municipal parks, lifeguard stations, or athletic fields.

428 | 6. The consolidated county convention development tax
 429 | shall be in addition to any other levy imposed under this
 430 | section.

431 | 7. Revenues collected and returned to the county must be
 432 | deposited in a convention development trust fund, which must be
 433 | established by the county as a condition precedent to receipt of
 434 | such funds.

435 | (b) Charter county levy for convention development.—

436 | 1. Each county, as defined in s. 125.011(1), may impose,
 437 | under an ordinance subject to referendum approval by the
 438 | registered electors within the county, in accordance with
 439 | subsection (6) enacted by the governing body of the county, a
 440 | levy on the exercise within its boundaries of the taxable
 441 | privilege of leasing or letting transient rental accommodations
 442 | described in subsection (3) at the rate of 3 percent of the
 443 | total consideration charged therefor. The proceeds of this levy
 444 | shall be known as the charter county convention development tax.

445 | 2. All charter county convention development moneys,
 446 | including any interest accrued thereon, received by a county
 447 | imposing the levy shall be used as follows:

448 | a. Two-thirds of the proceeds shall be used to extend,
 449 | enlarge, and improve the largest existing publicly owned
 450 | convention center in the county.

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

455 c. After the completion of any project under sub-
456 subparagraph a., the tax revenues and interest accrued under
457 sub-subparagraph a. may be used to acquire, construct, extend,
458 enlarge, remodel, repair, improve, plan for, operate, manage, or
459 maintain one or more convention centers, stadiums, exhibition
460 halls, arenas, coliseums, auditoriums, flood mitigation projects
461 and improvements, or golf courses, and may be used to acquire
462 and construct an intercity light rail transportation system as
463 described in the Light Rail Transit System Status Report to the
464 Legislature dated April 1988, which shall provide a means to
465 transport persons to and from the largest existing publicly
466 owned convention center in the county and the hotels north of
467 the convention center and to and from the downtown area of the
468 most populous municipality in the county as determined by the
469 county.

470 d. After completion of any project under sub-subparagraph
471 b., the tax revenues and interest accrued under sub-subparagraph
472 b. may be used, as determined by the county, to operate an
473 authority created pursuant to subparagraph 4. or to acquire,
474 construct, extend, enlarge, remodel, repair, improve, operate,
475 or maintain one or more convention centers, stadiums, exhibition

476 halls, arenas, coliseums, auditoriums, flood mitigation projects
 477 and improvements, golf courses, or related buildings and parking
 478 facilities in the most populous municipality in the county.

479 e. For the purposes of completion of any project pursuant
 480 to this paragraph, tax revenues and interest accrued may be
 481 used:

482 (I) As collateral, pledged, or hypothecated for projects
 483 authorized by this paragraph, including bonds issued in
 484 connection therewith; or

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

489 3. The governing body of each municipality in which a
 490 municipal tourist tax is levied may adopt a resolution
 491 prohibiting imposition of the charter county convention
 492 development levy within such municipality. If the governing body
 493 adopts such a resolution, the convention development levy shall
 494 be imposed by the county in all other areas of the county except
 495 such municipality. No funds collected pursuant to this paragraph
 496 may be expended in a municipality which has adopted such a
 497 resolution.

498 4.a. Before the county enacts an ordinance imposing the
 499 levy, the county shall notify the governing body of each
 500 municipality in which projects are to be developed pursuant to

501 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
502 2.c., or sub-subparagraph 2.d. As a condition precedent to
503 receiving funding, the governing bodies of such municipalities
504 shall designate or appoint an authority that shall have the sole
505 power to:

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

510 (II) Appoint and dismiss the authority's executive
511 director, general counsel, and any other consultants retained by
512 the authority. The governing body shall have the right to
513 approve or disapprove the initial appointment of the authority's
514 executive director and general counsel.

515 b. The members of each such authority shall serve for a
516 term of not less than 1 year and shall be appointed by the
517 governing body of such municipality. The annual budget of such
518 authority shall be subject to approval of the governing body of
519 the municipality. If the governing body does not approve the
520 budget, the authority shall use as the authority's budget the
521 previous fiscal year budget.

522 c. The authority, by resolution to be adopted from time to
523 time, may invest and reinvest the proceeds from the convention
524 development tax and any other revenues generated by the
525 authority in the same manner that the municipality in which the

526 authority is located may invest surplus funds.

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

529 6. A certified copy of the ordinance imposing the levy
530 shall be furnished by the county to the department within 10
531 days after referendum approval of such ordinance. The effective
532 date of imposition of the levy shall be the first day of the
533 second month following approval of the ordinance by referendum,
534 as set forth in subsection (6) or the first day of any
535 subsequent month as may be specified in the ordinance ~~any month~~
536 ~~at least 60 days after enactment of the ordinance.~~

537 7. Revenues collected pursuant to this paragraph shall be
538 deposited in a convention development trust fund, which shall be
539 established by the county as a condition precedent to receipt of
540 such funds.

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

542 1. Each county which was chartered under Art. VIII of the
543 State Constitution and which on January 1, 1984, levied a
544 tourist advertising ad valorem tax within a special taxing
545 district in that county may impose or increase, pursuant to an
546 ordinance subject to referendum approval by the registered
547 electors within the county, in accordance with subsection (6)
548 ~~enacted by the governing body of the county~~, a levy within the
549 boundaries of such special taxing district on the exercise of
550 the taxable privilege of leasing or letting transient rental

551 accommodations described in subsection (3) at a total rate of up
552 to 3 percent of each dollar and major fraction of each dollar of
553 the total consideration charged therefor. The proceeds of this
554 levy shall be known as the special district convention
555 development tax.

556 2. The county shall designate or appoint an authority to
557 administer and disburse the proceeds of such levy and any
558 revenue related to the levy authorized by this paragraph. The
559 members of such authority shall be selected from persons
560 involved in the tourism and lodging industries doing business
561 within such special district. Not less than a majority of the
562 members shall be selected from persons doing business in the
563 lodging industry. Members shall serve at the pleasure of the
564 governing body of such county and shall serve without
565 compensation. The annual budget of such authority shall be
566 subject to approval of the governing body of the county. The
567 authority shall consist of 11 members, who shall annually select
568 a chair from among their members.

569 3. The county shall have no power to levy and impose the
570 tourist advertising ad valorem tax in such district on or after
571 January 1 of the year following the date of the adoption of the
572 levy authorized in this paragraph. All special district
573 convention development moneys, including any interest accrued
574 thereon, received by a county imposing the special district
575 convention development levy shall be used for the following

576 purposes only:

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

578 b. To fund convention bureaus, tourist bureaus, tourist

579 information centers, and news bureaus.

580 c. To finance flood mitigation projects or improvements.

581 4. The special district convention development tax shall

582 be in addition to any other levy imposed pursuant to this

583 section.

584 5. A certified copy of the ordinance imposing the levy

585 shall be furnished by the county to the department within 10

586 days after referendum approval of such ordinance. The effective

587 date of the levy shall be the first day of the second month

588 following approval of the ordinance by referendum, as set forth

589 in subsection (6), or the first day of any subsequent month as

590 may be specified in the ordinance ~~any month at least 60 days~~

591 ~~after enactment of the ordinance.~~

592 6. Revenues collected and returned to the county shall be

593 deposited in a convention development trust fund, which shall be

594 established by the county as a condition precedent to receipt of

595 such funds.

596 (d) Special levy for convention development.—

597 1. Each county which was chartered under Art. VIII of the

598 State Constitution and which on January 1, 1984, levied a

599 tourist advertising ad valorem tax within a special taxing

600 district in that county may impose or increase, pursuant to an

601 ordinance subject to referendum approval by the registered
602 electors within the county, in accordance with subsection (6)
603 ~~enacted by the governing body of the county,~~ a levy outside the
604 boundaries of such special taxing district and to the southeast
605 of State Road 415, on the exercise of the taxable privilege of
606 leasing or letting transient rental accommodations described in
607 subsection (3), at a total rate of up to 3 percent of each
608 dollar and major fraction of each dollar of the total
609 consideration charged therefor. The proceeds of this levy shall
610 be known as the special convention development tax.

611 2. The county shall designate or appoint an authority to
612 administer and disburse the proceeds of such levy and any
613 revenue related to the levy authorized by this paragraph. The
614 members of the authority shall be selected from persons doing
615 business within the area in which the tax is levied. Not less
616 than three of the members shall be selected from persons doing
617 business in the lodging industry. Members shall serve at the
618 pleasure of the governing body of the county and shall serve
619 without compensation. The annual budget of the authority shall
620 be subject to approval of the governing body of the county. The
621 authority shall consist of seven members, who shall annually
622 select a chair from among their members.

623 3. All special convention development moneys, including
624 any interest accrued thereon, received by a county imposing the
625 special convention development levy shall be used for the

626 following purposes only:

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

628 b. To fund convention bureaus, tourist bureaus, tourist
629 information centers, and news bureaus.

630 c. To finance flood mitigation projects or improvements.

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

633 5. A certified copy of the ordinance imposing the levy
634 shall be furnished by the county to the department within 10
635 days after referendum approval of the ordinance. The effective
636 date of the levy shall be the first day of the second month
637 following approval of the ordinance by referendum, as set forth
638 in subsection (6), or the first day of any subsequent month as
639 may be specified in the ordinance ~~any month at least 60 days~~
640 ~~after enactment of the ordinance.~~

641 6. Revenues collected and returned to the county shall be
642 deposited in a separate convention development trust fund, which
643 shall be established by the county as a condition precedent to
644 receipt of such funds.

645 (e) Subcounty levy for convention development.-

646 1. Each county which was chartered under Art. VIII of the
647 State Constitution and which on January 1, 1984, levied a
648 tourist advertising ad valorem tax within a special taxing
649 district in that county may impose or increase, pursuant to an
650 ordinance subject to referendum approval by the registered

651 electors within the county, in accordance with subsection (6)
652 ~~enacted by the governing body of the county,~~ a levy outside the
653 boundaries of such special taxing district and to the northwest
654 of State Road 415, on the exercise of the taxable privilege of
655 leasing or letting transient rental accommodations described in
656 subsection (3), at a total rate of up to 3 percent of each
657 dollar and major fraction of each dollar of the total
658 consideration charged therefor. The proceeds of this levy shall
659 be known as the subcounty convention development tax.

660 2. The county shall designate or appoint an authority to
661 administer and disburse the proceeds of such levy and any
662 revenue related to the levy authorized by this paragraph. The
663 members of the authority shall be selected from persons doing
664 business within the area in which the tax is levied. Not less
665 than three of the members shall be selected from persons doing
666 business in the lodging industry. Members shall serve at the
667 pleasure of the governing body of the county and shall serve
668 without compensation. The annual budget of the authority shall
669 be subject to approval of the governing body of the county. The
670 authority shall consist of seven members, who shall annually
671 select a chair from among their members.

672 3. All subcounty convention development moneys, including
673 any interest accrued thereon, received by a county imposing the
674 subcounty convention development levy shall be used for the
675 following purposes only:

676 a. To promote and advertise tourism.~~†~~
 677 b. To fund convention bureaus, tourist bureaus, tourist
 678 information centers, and news bureaus.
 679 c. To finance flood mitigation projects or improvements.
 680 4. The subcounty convention development tax shall be in
 681 addition to any other levy imposed pursuant to this section.
 682 5. A certified copy of the ordinance imposing the levy
 683 shall be furnished by the county to the department within 10
 684 days after referendum approval of the ordinance. The effective
 685 date of the levy shall be the first day of the second month
 686 following approval of the ordinance by referendum, as set forth
 687 in subsection (6), or the first day of any subsequent month as
 688 may be specified in the ordinance ~~any month at least 60 days~~
 689 ~~after enactment of the ordinance.~~
 690 6. Revenues collected and returned to the county shall be
 691 deposited in a separate convention development trust fund, which
 692 shall be established by the county as a condition precedent to
 693 receipt of such funds.
 694 (6) REFERENDUM.—
 695 (a) An ordinance enacted by any county levying or
 696 increasing the tax authorized pursuant to this section may not
 697 take effect until the ordinance levying, imposing, or increasing
 698 the tax has been approved in a referendum election by a majority
 699 of the electors voting in such election in the county.
 700 (b) The governing board of the county levying the tax

701 shall place a question on the ballot at a regular or special
 702 election to be held within the county, substantially as follows:

703FOR the Convention Development Tax.

704AGAINST the Convention Development Tax.

705 (c) If a majority of the electors voting on the question
 706 approve the levy, the ordinance shall be deemed to be in effect
 707 on the first day of the second month following approval, or the
 708 first day of any subsequent month as may be specified in the
 709 ordinance.

710 Section 3. Section 212.03055, Florida Statutes, is amended
 711 to read:

712 212.03055 Super majority vote required for levy at rate in
 713 excess of 2 percent under ch. 95-290.—A special taxing district
 714 may not levy a tax under chapter 95-290, Laws of Florida, at a
 715 rate in excess of 2 percent unless the levy of such tax is
 716 approved in a referendum election by a majority of the electors
 717 voting in such election in the ~~approved by a super majority (a~~
 718 ~~majority plus one) vote of the members of the governing body of~~
 719 ~~the~~ county in which the special taxing district is located.

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