



285024

LEGISLATIVE ACTION

Senate

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House

The Committee on Community Affairs (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

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



285024

11 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.-

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



285024

40 subsection (6), or the first day of any subsequent month as may
41 be specified in the ordinance ~~the governing board or the first~~
42 ~~day of any subsequent month as may be specified in the~~
43 ~~ordinance.~~ A certified copy of such ordinance shall be furnished
44 by the county to the Department of Revenue within 10 days after
45 approval of such ordinance.

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

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

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

67 3. Pay the operation and maintenance costs of a convention
68 center for a period of up to 10 years. Only counties that have



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

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

82 5. Finance flood mitigation projects or improvements.

83
84 The provision of paragraph (b) which prohibits any county
85 authorized to levy a convention development tax pursuant to s.
86 212.0305 from levying more than the 2-percent tax authorized by
87 this section, and the provisions of paragraphs (4) (a)-(d), do
88 ~~shall~~ not apply to the additional tax authorized in this
89 paragraph. The effective date of the levy and imposition of the
90 tax authorized under this paragraph shall be the first day of
91 the second month following approval of the ordinance by
92 referendum as set forth in subsection (6), ~~the governing board~~
93 or the first day of any subsequent month as may be specified in
94 the ordinance. A certified copy of such ordinance shall be
95 furnished by the county to the Department of Revenue within 10
96 days after approval of such ordinance.

97 (m)1. In addition to any other tax which is imposed



285024

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

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

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



285024

127 approval of such ordinance.

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

136 1. Pay the debt service on bonds issued to finance:

137 a. The construction, reconstruction, or renovation of a
138 facility either publicly owned and operated, or publicly owned
139 and operated by the owner of a professional sports franchise or
140 other lessee with sufficient expertise or financial capability
141 to operate such facility, and to pay the planning and design
142 costs incurred prior to the issuance of such bonds for a new
143 professional sports franchise as defined in s. 288.1162.

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

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



285024

156 promotion of the activity, service, venue, or event to tourists.

157 3. Finance flood mitigation projects or improvements.

158

159 A county that imposes the tax authorized in this paragraph may
160 not expend any ad valorem tax revenues for the acquisition,
161 construction, reconstruction, or renovation of a facility for
162 which tax revenues are used pursuant to subparagraph 1. The
163 provision of paragraph (b) which prohibits any county authorized
164 to levy a convention development tax pursuant to s. 212.0305
165 from levying more than the 2-percent tax authorized by this
166 section does ~~shall~~ not apply to the additional tax authorized by
167 this paragraph in counties which levy convention development
168 taxes pursuant to s. 212.0305(4) (a). Subsection (4) does not
169 apply to the adoption of the additional tax authorized in this
170 paragraph. The effective date of the levy and imposition of the
171 tax authorized under this paragraph is the first day of the
172 second month following approval of the ordinance by referendum,
173 as prescribed by subsection (6), ~~by the board of county~~
174 ~~commissioners~~ or the first day of any subsequent month specified
175 in the ordinance. A certified copy of such ordinance shall be
176 furnished by the county to the Department of Revenue within 10
177 days after approval of the ordinance.

178 (5) AUTHORIZED USES OF REVENUE.—

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

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

184 a. Publicly owned and operated convention centers, sports



285024

185 stadiums, sports arenas, coliseums, or auditoriums within the
186 boundaries of the county or subcounty special taxing district in
187 which the tax is levied;

188 b. Auditoriums that are publicly owned but are operated by
189 organizations that are exempt from federal taxation pursuant to
190 26 U.S.C. s. 501(c)(3) and open to the public, within the
191 boundaries of the county or subcounty special taxing district in
192 which the tax is levied; or

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

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

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

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

212 5. To finance beach park facilities, or beach, channel,
213 estuary, or lagoon improvement, maintenance, renourishment,



285024

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

228 6. To acquire, construct, extend, enlarge, remodel, repair,
229 improve, maintain, operate, or finance public facilities within
230 the boundaries of the county or subcounty special taxing
231 district in which the tax is levied, if the public facilities
232 are needed to increase tourist-related business activities in
233 the county or subcounty special district and are recommended by
234 the county tourist development council created pursuant to
235 paragraph (4) (e). Tax revenues may be used for any related land
236 acquisition, land improvement, design and engineering costs, and
237 all other professional and related costs required to bring the
238 public facilities into service. As used in this subparagraph,
239 the term "public facilities" means major capital improvements
240 that have a life expectancy of 5 or more years, including, but
241 not limited to, transportation, sanitary sewer, solid waste,
242 drainage, potable water, and pedestrian facilities. Tax revenues



285024

243 may be used for these purposes only if the following conditions
244 are satisfied:

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

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

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

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

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

263 7. Up to 25 percent to finance flood mitigation projects or
264 improvements.

265
266 Subparagraphs 1. and 2. may be implemented through service
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 development
270 tax may be pledged to secure and liquidate revenue bonds issued
271 by the county for the purposes set forth in subparagraphs (a)1.,



285024

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

286 (6) REFERENDUM.—

287 (a) An ~~Ne~~ 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
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



285024

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 to extend
310 ~~extending~~ the tax, subject to referendum approval in accordance
311 with 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
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 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.*—



285024

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.

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 ~~any month that is at least 60 days~~
349 ~~after 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, repair,
363 improve, or maintain one or more convention centers, stadiums,
364 exhibition halls, arenas, coliseums, or auditoriums; and
365 e. Up to 25 percent to finance flood mitigation projects or
366 improvements.

367 4. For the purposes of completion of any project under this
368 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



285024

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
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 shall
401 be in addition to any other levy imposed under this section.

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

406 (b) *Charter county levy for convention development.*—

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

416 2. All charter county convention development moneys,



285024

417 including any interest accrued thereon, received by a county
418 imposing the levy shall be used as follows:

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

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

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

441 d. After completion of any project under sub-subparagraph
442 b., the tax revenues and interest accrued under sub-subparagraph
443 b. may be used, as determined by the county, to operate an
444 authority created pursuant to subparagraph 4. or to acquire,
445 construct, extend, enlarge, remodel, repair, improve, operate,



285024

446 or maintain one or more convention centers, stadiums, exhibition
447 halls, arenas, coliseums, auditoriums, flood mitigation projects
448 and improvements, golf courses, or related buildings and parking
449 facilities in the most populous municipality in the county.

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

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

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

460 3. The governing body of each municipality in which a
461 municipal tourist tax is levied may adopt a resolution
462 prohibiting imposition of the charter county convention
463 development levy within such municipality. If the governing body
464 adopts such a resolution, the convention development levy shall
465 be imposed by the county in all other areas of the county except
466 such municipality. No funds collected pursuant to this paragraph
467 may be expended in a municipality which has adopted such a
468 resolution.

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



285024

475 shall designate or appoint an authority that shall have the sole
476 power to:

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

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

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

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

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

500 6. A certified copy of the ordinance imposing the levy
501 shall be furnished by the county to the department within 10
502 days after referendum approval of such ordinance. The effective
503 date of imposition of the levy shall be the first day of the



285024

504 second month following approval of the ordinance by referendum,
505 as set forth in subsection (6), or the first day of any
506 subsequent month as may be specified in the ordinance ~~any month~~
507 ~~at least 60 days after enactment of the ordinance.~~

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

512 (c) *Special district levy for convention development.*—

513 1. Each county which was chartered under Art. VIII of the
514 State Constitution and which on January 1, 1984, levied a
515 tourist advertising ad valorem tax within a special taxing
516 district in that county may impose or increase, pursuant to an
517 ordinance subject to referendum approval by the registered
518 electors within the county, in accordance with subsection (6)
519 ~~enacted by the governing body of the county~~, a levy within the
520 boundaries of such special taxing district on the exercise of
521 the taxable privilege of leasing or letting transient rental
522 accommodations described in subsection (3) at a total rate of up
523 to 3 percent of each dollar and major fraction of each dollar of
524 the total consideration charged therefor. The proceeds of this
525 levy shall be known as the special district convention
526 development tax.

527 2. The county shall designate or appoint an authority to
528 administer and disburse the proceeds of such levy and any
529 revenue related to the levy authorized by this paragraph. The
530 members of such authority shall be selected from persons
531 involved in the tourism and lodging industries doing business
532 within such special district. Not less than a majority of the



285024

533 members shall be selected from persons doing business in the
534 lodging industry. Members shall serve at the pleasure of the
535 governing body of such county and shall serve without
536 compensation. The annual budget of such authority shall be
537 subject to approval of the governing body of the county. The
538 authority shall consist of 11 members, who shall annually select
539 a chair from among their members.

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

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

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

551 c. Up to 25 percent to finance flood mitigation projects or
552 improvements.

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

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



285024

562 ~~after enactment of the ordinance.~~

563 6. Revenues collected and returned to the county shall be
564 deposited in a convention development trust fund, which shall be
565 established by the county as a condition precedent to receipt of
566 such funds.

567 (d) *Special levy for convention development.*—

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

582 2. The county shall designate or appoint an authority to
583 administer and disburse the proceeds of such levy and any
584 revenue related to the levy authorized by this paragraph. The
585 members of the authority shall be selected from persons doing
586 business within the area in which the tax is levied. Not less
587 than three of the members shall be selected from persons doing
588 business in the lodging industry. Members shall serve at the
589 pleasure of the governing body of the county and shall serve
590 without compensation. The annual budget of the authority shall



285024

591 be subject to approval of the governing body of the county. The
592 authority shall consist of seven members, who shall annually
593 select a chair from among their members.

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

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

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

601 c. Up to 25 percent to finance flood mitigation projects or
602 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 ~~any month at least 60 days~~
612 ~~after 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
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



285024

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 (6)
624 ~~enacted by the governing body of the county~~, a levy outside the
625 boundaries of such special taxing district and to the northwest
626 of State Road 415, on the exercise of the taxable privilege of
627 leasing or letting transient rental accommodations described in
628 subsection (3), at a total rate of up to 3 percent of each
629 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
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 ~~any month at least 60 days~~
661 after 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
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 shall
673 place a question on the ballot at a regular or special election
674 to be held within the county, substantially as follows:

675 FOR the Convention Development Tax.

676 AGAINST the Convention Development Tax.

677 (c) If a majority of the electors voting on the question



285024

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

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

693
694 ===== T I T L E A M E N D M E N T =====

695 And the title is amended as follows:

696 Delete everything before the enacting clause
697 and insert:

698 A bill to be entitled
699 An act relating to tourist and convention development
700 taxes; amending s. 125.0104, F.S.; deleting provisions
701 that require a county or subcounty special taxing
702 district to receive an extraordinary vote of the
703 governing board to increase tourist development taxes
704 for certain purposes; specifying that certain tourist
705 development taxes imposed by ordinance are subject to
706 referendum approval by a majority vote of the electors



285024

707 voting in such election; specifying the date on which
708 certain ordinance-imposed tourist development taxes
709 become effective; authorizing a county to impose a
710 tourist development tax to finance flood mitigation
711 projects or improvements; amending s. 212.0305, F.S.;
712 specifying that certain tourist development taxes
713 imposed by ordinance are subject to referendum
714 approval by a majority vote of the electors voting in
715 such election; specifying the date on which certain
716 ordinance-imposed tourist development taxes become
717 effective; authorizing convention development taxes to
718 finance flood mitigation projects or improvements;
719 authorizing certain counties to impose a specified
720 district convention development tax to finance flood
721 mitigation projects or improvements; providing a form
722 to be placed on the ballot; amending s. 212.03055,
723 F.S.; providing that a special taxing district may not
724 increase a tax without approval in a referendum by a
725 majority vote of the electors; providing an effective
726 date.