

By Senator Gainer

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1 A bill to be entitled
2 An act relating to tourist development taxes; amending
3 s. 125.0104, F.S.; authorizing certain coastal
4 counties to use up to a specified percentage of
5 tourist development tax revenue to reimburse tourism
6 training program expenses; revising the percentage of
7 tourist development tax revenue which such counties
8 may use to reimburse public safety services expenses;
9 authorizing certain fiscally constrained counties to
10 use tourist development tax revenue for such purposes
11 without meeting certain criteria; providing an
12 effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:
15

16 Section 1. Present paragraphs (d) and (e) of subsection (5)
17 of section 125.0104, Florida Statutes, are redesignated as
18 paragraphs (e) and (f), respectively, a new paragraph (d) is
19 added to that subsection, and paragraph (c) and present
20 paragraph (e) of that subsection are amended, to read:

21 125.0104 Tourist development tax; procedure for levying;
22 authorized uses; referendum; enforcement.—

23 (5) AUTHORIZED USES OF REVENUE.—

24 (c) A county located adjacent to the Gulf of Mexico or the
25 Atlantic Ocean, except a county that receives revenue from taxes
26 levied pursuant to s. 125.0108, which meets the following
27 criteria may use up to 20 percent of the tax revenue received
28 pursuant to this section to reimburse expenses incurred in
29 providing tourism training programs and 20 ~~10~~ percent of the tax

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30 revenue received pursuant to this section to reimburse expenses
31 incurred in providing public safety services, including
32 emergency medical services as defined in s. 401.107(3), and law
33 enforcement services, which are needed to address impacts
34 related to increased tourism and visitors to an area. However,
35 if taxes collected pursuant to this section are used to
36 reimburse emergency medical services or public safety services
37 for tourism or special events, the governing board of a county
38 or municipality may not use such taxes to supplant the normal
39 operating expenses of an emergency medical services department,
40 a fire department, a sheriff's office, or a police department.
41 To receive reimbursement, the county must:

- 42 1. Generate a minimum of \$10 million in annual proceeds
43 from any tax, or any combination of taxes, authorized to be
44 levied pursuant to this section;
- 45 2. Have at least three municipalities; and
- 46 3. Have an estimated population of less than 225,000,
47 according to the most recent population estimate prepared
48 pursuant to s. 186.901, excluding the inmate population.

49
50 The board of county commissioners must by majority vote approve
51 reimbursement made pursuant to this paragraph upon receipt of a
52 recommendation from the tourist development council.

53 (d) A fiscally constrained county as defined in s.
54 218.67(1) which is located adjacent to the Gulf of Mexico or the
55 Atlantic Ocean may use up to 20 percent of the tourist
56 development tax revenues received to reimburse expenses incurred
57 in providing tourism training programs and up to 20 percent of
58 the tax revenues in providing public safety services, even if

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59 the county designated as a fiscally constrained county does not
60 meet the requirements under paragraph (c).

61 (f)~~(e)~~ Any use of the local option tourist development tax
62 revenues collected pursuant to this section for a purpose not
63 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
64 paragraphs (a)-(e) ~~(a)-(d)~~ of this subsection is expressly
65 prohibited.

66 Section 2. This act shall take effect July 1, 2022.