

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 be reimbursed for the use of tourist
 5 development tax revenues for tourism training
 6 programs; revising the percentage of tourist
 7 development tax revenues that may be used to reimburse
 8 certain coastal counties for expenses incurred in
 9 providing public safety services; authorizing certain
 10 fiscally constrained counties to be reimbursed for the
 11 use of tourist development tax revenues for certain
 12 purposes regardless of whether certain other
 13 requirements are met; correcting a cross-reference;
 14 providing an effective date.

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

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

23 125.0104 Tourist development tax; procedure for levying;
 24 authorized uses; referendum; enforcement.—

25 (5) AUTHORIZED USES OF REVENUE.—

HB 673

2022

26 (c) A county located adjacent to the Gulf of Mexico or the
27 Atlantic Ocean, except a county that receives revenue from taxes
28 levied pursuant to s. 125.0108, which meets the following
29 criteria may use up to 20 percent of the tax revenue received
30 pursuant to this section to reimburse expenses incurred in
31 providing tourism training programs and 20 ~~40~~ percent of the tax
32 revenue received pursuant to this section to reimburse expenses
33 incurred in providing public safety services, including
34 emergency medical services as defined in s. 401.107(3), and law
35 enforcement services, which are needed to address impacts
36 related to increased tourism and visitors to an area. However,
37 if taxes collected pursuant to this section are used to
38 reimburse emergency medical services or public safety services
39 for tourism or special events, the governing board of a county
40 or municipality may not use such taxes to supplant the normal
41 operating expenses of an emergency medical services department,
42 a fire department, a sheriff's office, or a police department.
43 To receive reimbursement, the county must:

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

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

55 (d) A fiscally constrained county, as defined in s.
 56 218.67(1) that is located adjacent to the Gulf of Mexico or the
 57 Atlantic Ocean, may use up to 20 percent of the tourist
 58 development tax revenues received to reimburse expenses incurred
 59 in providing tourism training programs and up to 20 percent of
 60 the tax revenues in providing public safety services, even if
 61 the county designated as a fiscally constrained county does not
 62 meet the requirements under paragraph (c).

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

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