

1                                   A bill to be entitled  
 2           An act relating to tourist development taxes; amending  
 3           s. 125.0104, F.S.; authorizing certain fiscally  
 4           constrained counties to use a designated percentage of  
 5           tourist development tax revenues to reimburse for  
 6           expenses incurred for certain purposes regardless of  
 7           whether certain other requirements are met; providing  
 8           specifications for the use of those tax revenues;  
 9           correcting a cross-reference; providing an effective  
 10          date.

11  
 12   Be It Enacted by the Legislature of the State of Florida:

13  
 14          Section 1. Paragraphs (d) and (e) of subsection (5) of  
 15          section 125.0104, Florida Statutes, are redesignated as  
 16          paragraphs (e) and (f), respectively, present paragraph (e) of  
 17          that subsection is amended, and new paragraph (d) is added to  
 18          that subsection, to read:

19          125.0104 Tourist development tax; procedure for levying;  
 20          authorized uses; referendum; enforcement.—

21          (5) AUTHORIZED USES OF REVENUE.—

22          (d) A fiscally constrained county, as defined in s.  
 23          218.67(1) that is located adjacent to the Gulf of Mexico or the  
 24          Atlantic Ocean, may use up to 10 percent of the tourist  
 25          development tax revenues received to reimburse for expenses

26 incurred in providing public safety services that are needed to  
 27 address impacts related to increased tourism and visitors to an  
 28 area. However, if taxes collected under this section are used to  
 29 reimburse emergency medical services or public safety services  
 30 for tourism or special events, the governing board of the county  
 31 or municipality may not use the taxes to supplant the normal  
 32 operating expenses of an emergency medical services department,  
 33 a fire department, a sheriff's office, or a police department.  
 34 The fiscally constrained county may use up to 10 percent of the  
 35 tourist development taxes for public safety services even if the  
 36 county does not meet the requirements under subparagraphs (c)1.-  
 37 3.

38 (e)~~(d)~~ The revenues to be derived from the tourist  
 39 development tax may be pledged to secure and liquidate revenue  
 40 bonds issued by the county for the purposes set forth in  
 41 subparagraphs (a)1., 2., and 5. or for the purpose of refunding  
 42 bonds previously issued for such purposes, or both; however, no  
 43 more than 50 percent of the revenues from the tourist  
 44 development tax may be pledged to secure and liquidate revenue  
 45 bonds or revenue refunding bonds issued for the purposes set  
 46 forth in subparagraph (a)5. Such revenue bonds and revenue  
 47 refunding bonds may be authorized and issued in such principal  
 48 amounts, with such interest rates and maturity dates, and  
 49 subject to such other terms, conditions, and covenants as the  
 50 governing board of the county shall provide. The Legislature

CS/HB 673

2022

51 intends that this paragraph be full and complete authority for  
52 accomplishing such purposes, but such authority is supplemental  
53 and additional to, and not in derogation of, any powers now  
54 existing or later conferred under law.

55 (f)-(e) Any use of the local option tourist development tax  
56 revenues collected pursuant to this section for a purpose not  
57 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
58 paragraphs (a)-(e) ~~(a)-(d)~~ of this subsection is expressly  
59 prohibited.

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