

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 received to reimburse
 6 for expenses incurred for certain purposes regardless
 7 of whether certain other requirements are met;
 8 providing specifications for the use of those tax
 9 revenues; correcting a cross-reference; providing an
 10 effective date.

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

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 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 (e)~~(d)~~ The revenues to be derived from the tourist
 35 development tax may be pledged to secure and liquidate revenue
 36 bonds issued by the county for the purposes set forth in
 37 subparagraphs (a)1., 2., and 5. or for the purpose of refunding
 38 bonds previously issued for such purposes, or both; however, no
 39 more than 50 percent of the revenues from the tourist
 40 development tax may be pledged to secure and liquidate revenue
 41 bonds or revenue refunding bonds issued for the purposes set
 42 forth in subparagraph (a)5. Such revenue bonds and revenue
 43 refunding bonds may be authorized and issued in such principal
 44 amounts, with such interest rates and maturity dates, and
 45 subject to such other terms, conditions, and covenants as the
 46 governing board of the county shall provide. The Legislature
 47 intends that this paragraph be full and complete authority for
 48 accomplishing such purposes, but such authority is supplemental
 49 and additional to, and not in derogation of, any powers now
 50 existing or later conferred under law.

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51 (f)~~(e)~~ Any use of the local option tourist development tax
52 revenues collected pursuant to this section for a purpose not
53 expressly authorized by paragraph (3)(1) or paragraph (3)(n) or
54 paragraphs (a)-(e) ~~(a)-(d)~~ of this subsection is expressly
55 prohibited.

56 Section 2. This act shall take effect July 1, 2023.