

By Senator Simon

3-01092-23

2023640__

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 expenses incurred for certain purposes; providing
7 specifications for the use of such tax revenues;
8 conforming provisions to changes made by the act;
9 providing an effective date.

10
11 Be It Enacted by the Legislature of the State of Florida:

12
13 Section 1. Present paragraphs (d) and (e) of subsection (5)
14 of section 125.0104, Florida Statutes, are redesignated as
15 paragraphs (e) and (f), respectively, a new paragraph (d) is
16 added to that subsection, and present paragraph (e) of that
17 subsection is amended, to read:

18 125.0104 Tourist development tax; procedure for levying;
19 authorized uses; referendum; enforcement.—

20 (5) AUTHORIZED USES OF REVENUE.—

21 (d) A fiscally constrained county, as described in s.
22 218.67(1), which is located adjacent to the Gulf of Mexico or
23 the Atlantic Ocean may use up to 10 percent of the tourist
24 development tax revenues received under this section to
25 reimburse expenses incurred in providing public safety services
26 required to address impacts related to increased tourism and
27 visitors in that county. However, if taxes received under this
28 section are used to reimburse emergency medical services or
29 public safety services related to tourism or special events, the

3-01092-23

2023640__

30 governing board of the county or municipality may not use the
31 revenue to supplant the normal operating expenses of an
32 emergency medical services department, a fire department, a
33 sheriff's office, or a police department.

34 (f)~~(e)~~ Any use of the local option tourist development tax
35 revenues collected pursuant to this section for a purpose not
36 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
37 paragraphs (a)-(e) ~~(a)-(d)~~ of this subsection is expressly
38 prohibited.

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