

1                                   A bill to be entitled  
 2           An act relating to tourist development; amending s.  
 3           125.0104, F.S.; providing an exception to the  
 4           authorized uses of revenues received by counties  
 5           imposing the tourist development tax; specifying uses  
 6           of tax revenues received by certain counties imposing  
 7           the tourist development tax; defining the term "public  
 8           facilities"; amending s. 212.0305, F.S.; requiring  
 9           that charter county convention development moneys be  
 10          distributed to the governing boards of municipalities  
 11          for specified purposes; revising the purposes for  
 12          which a county may use charter county convention  
 13          development moneys; deleting the requirement that the  
 14          county notify the governing board of each municipality  
 15          under certain circumstances; providing a directive to  
 16          the Division of Law Revision; providing an effective  
 17          date.

18  
 19   Be It Enacted by the Legislature of the State of Florida:

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 21           Section 1. Paragraphs (a) and (e) of subsection (5) of  
 22           section 125.0104, Florida Statutes, are amended, and paragraph  
 23           (f) is added to that subsection, to read:

24           125.0104 Tourist development tax; procedure for levying;  
 25           authorized uses; referendum; enforcement.-

26 (5) AUTHORIZED USES OF REVENUE.—

27 (a) Except for counties identified in paragraph (f), all  
 28 tax revenues received pursuant to this section by a county  
 29 imposing the tourist development tax shall be used by that  
 30 county for the following purposes only:

31 1. To acquire, construct, extend, enlarge, remodel,  
 32 repair, improve, maintain, operate, or promote one or more:

33 a. Publicly owned and operated convention centers, sports  
 34 stadiums, sports arenas, coliseums, or auditoriums within the  
 35 boundaries of the county or subcounty special taxing district in  
 36 which the tax is levied;

37 b. Auditoriums that are publicly owned but are operated by  
 38 organizations that are exempt from federal taxation pursuant to  
 39 26 U.S.C. s. 501(c)(3) and open to the public, within the  
 40 boundaries of the county or subcounty special taxing district in  
 41 which the tax is levied; or

42 c. Aquariums or museums that are publicly owned and  
 43 operated or owned and operated by not-for-profit organizations  
 44 and open to the public, within the boundaries of the county or  
 45 subcounty special taxing district in which the tax is levied;

46 2. To promote zoological parks that are publicly owned and  
 47 operated or owned and operated by not-for-profit organizations  
 48 and open to the public;

49 3. To promote and advertise tourism in this state and  
 50 nationally and internationally; however, if tax revenues are

51 expended for an activity, service, venue, or event, the  
52 activity, service, venue, or event must have as one of its main  
53 purposes the attraction of tourists as evidenced by the  
54 promotion of the activity, service, venue, or event to tourists;

55 4. To fund convention bureaus, tourist bureaus, tourist  
56 information centers, and news bureaus as county agencies or by  
57 contract with the chambers of commerce or similar associations  
58 in the county, which may include any indirect administrative  
59 costs for services performed by the county on behalf of the  
60 promotion agency;

61 5. To finance beach park facilities, or beach, channel,  
62 estuary, or lagoon improvement, maintenance, renourishment,  
63 restoration, and erosion control, including construction of  
64 beach groins and shoreline protection, enhancement, cleanup, or  
65 restoration of inland lakes and rivers to which there is public  
66 access as those uses relate to the physical preservation of the  
67 beach, shoreline, channel, estuary, lagoon, or inland lake or  
68 river. However, any funds identified by a county as the local  
69 matching source for beach renourishment, restoration, or erosion  
70 control projects included in the long-range budget plan of the  
71 state's Beach Management Plan, pursuant to s. 161.091, or funds  
72 contractually obligated by a county in the financial plan for a  
73 federally authorized shore protection project may not be used or  
74 loaned for any other purpose. In counties of fewer than 100,000  
75 population, up to 10 percent of the revenues from the tourist

76 development tax may be used for beach park facilities; or  
 77 6. To acquire, construct, extend, enlarge, remodel,  
 78 repair, improve, maintain, operate, or finance public facilities  
 79 within the boundaries of the county or subcounty special taxing  
 80 district in which the tax is levied, if the public facilities  
 81 are needed to increase tourist-related business activities in  
 82 the county or subcounty special district and are recommended by  
 83 the county tourist development council created pursuant to  
 84 paragraph (4)(e). Tax revenues may be used for any related land  
 85 acquisition, land improvement, design and engineering costs, and  
 86 all other professional and related costs required to bring the  
 87 public facilities into service. As used in this subparagraph,  
 88 the term "public facilities" means major capital improvements  
 89 that have a life expectancy of 5 or more years, including, but  
 90 not limited to, transportation, sanitary sewer, solid waste,  
 91 drainage, potable water, and pedestrian facilities. Tax revenues  
 92 may be used for these purposes only if the following conditions  
 93 are satisfied:

94 a. In the county fiscal year immediately preceding the  
 95 fiscal year in which the tax revenues were initially used for  
 96 such purposes, at least \$10 million in tourist development tax  
 97 revenue was received;

98 b. The county governing board approves the use for the  
 99 proposed public facilities by a vote of at least two-thirds of  
 100 its membership;

101 c. No more than 70 percent of the cost of the proposed  
102 public facilities will be paid for with tourist development tax  
103 revenues, and sources of funding for the remaining cost are  
104 identified and confirmed by the county governing board;

105 d. At least 40 percent of all tourist development tax  
106 revenues collected in the county are spent to promote and  
107 advertise tourism as provided by this subsection; and

108 e. An independent professional analysis, performed at the  
109 expense of the county tourist development council, demonstrates  
110 the positive impact of the infrastructure project on tourist-  
111 related businesses in the county.

112  
113 Subparagraphs 1. and 2. may be implemented through service  
114 contracts and leases with lessees that have sufficient expertise  
115 or financial capability to operate such facilities.

116 (e) Any use of the local option tourist development tax  
117 revenues collected pursuant to this section for a purpose not  
118 expressly authorized by paragraph (3)(1) or paragraph (3)(n) or  
119 paragraphs (a)-(d) and (f) of this subsection is expressly  
120 prohibited.

121 (f) All tax revenues received pursuant to this section by  
122 a county, as defined in s. 125.011(1), imposing the tourist  
123 development tax may only be used by the county as specified in  
124 this paragraph.

125 1. Revenues may be used to complete any project underway

126 as of the effective date of this act or to perform any contract  
127 in existence on the effective date of this act, pursuant to this  
128 section as this section existed before the effective date of  
129 this act. Revenues may not be used to renew or extend such  
130 contracts or projects. Bonds or other debt outstanding as of the  
131 effective date of this act may be refinanced, but the duration  
132 of such debt pledging the tourist development tax may not be  
133 extended and the outstanding principal may not be increased,  
134 except to account for the costs of issuance.

135 2. Revenues not needed for projects, contracts, or debt  
136 obligations pursuant to subparagraph 1. must be distributed and  
137 used as follows:

138 a. Fifty percent must be distributed monthly by the county  
139 to the governing authorities of the municipalities within the  
140 county. Distributions to each municipality must be in proportion  
141 to the amount collected in the prior month within the  
142 municipality as a share of the total amount collected from all  
143 municipalities in the county. These distributions may be used by  
144 the receiving municipality to:

145 (I) Promote and advertise tourism.

146 (II) Fund convention bureaus, tourist bureaus, tourist  
147 information centers, and news bureaus. Municipalities may enter  
148 into interlocal agreements for the purpose of using the revenue  
149 received for the purpose stated in this sub-sub-subparagraph in  
150 combination with moneys used by the county for a countywide

151 convention and visitors bureau under s. 212.0305(4)(b)2.b.(II).

152 (III) Acquire, construct, extend, enlarge, remodel,  
153 repair, improve, maintain, operate, or finance public facilities  
154 within the boundaries of the municipality, if the public  
155 facilities are needed to increase tourist-related business  
156 activities in the municipality.

157 (A) As used in this sub-sub-subparagraph, the term "public  
158 facilities" means major capital improvements that have a life  
159 expectancy of 5 or more years, including, but not limited to,  
160 transportation; sanitary sewer, including solid waste, drainage,  
161 and potable water; and pedestrian facilities.

162 (B) Tax distributions may be used for any related land  
163 acquisition, land improvement, design and engineering costs, and  
164 all other professional and related costs required to bring the  
165 public facilities into service.

166 (C) Tax distributions may be used for the purposes stated  
167 in sub-sub-sub-subparagraph (B) only if the following conditions  
168 are satisfied:

169 i. The governing authority of the municipality approves  
170 the use for each proposed public facility by a vote of at least  
171 two-thirds of its membership.

172 ii. No more than 70 percent of the cost of a proposed  
173 public facility will be paid for using tourist development tax  
174 revenues, and sources of funding for the remaining costs are  
175 identified and confirmed by the governing authority of the

176 municipality.

177 iii. No more than 40 percent of all tourist development

178 tax revenues distributed to the municipality are spent to

179 promote and advertise tourism as provided in this paragraph.

180 (IV) Acquire, construct, extend, enlarge, remodel, repair,

181 improve, maintain, operate, or promote parks or trails that are

182 publicly owned and operated or owned and operated by not-for-

183 profit organizations and open to the public, within the

184 boundaries of the municipality.

185 (V) Reimburse expenses incurred in providing public safety

186 services, including, but not limited to, emergency medical

187 services as defined in s. 401.107(3), and law enforcement

188 services, needed to address impacts related to increased tourism

189 and visitors to a municipality.

190 (VI) Finance water quality improvement projects,

191 including, but not limited to, all of the following:

192 (A) Flood mitigation.

193 (B) Algae control, cleanup, or prevention measures.

194 (C) Biscayne Bay and waterway network restoration

195 initiatives.

196 (VII) Provide for septic-to-sewer conversion projects

197 important to the local tourism industry which are primarily

198 undertaken to reduce or prevent the discharge of untreated or

199 partially treated wastewater into surface waters.

200 b. A county shall use the remaining tax revenues received



201 pursuant to this section as provided in this sub-subparagraph.  
 202 Twenty percent must be distributed monthly to the governing  
 203 board of the county to fund the primary bureau, department, or  
 204 association responsible for organizing, funding, and promoting  
 205 opportunities for artists and cultural organizations within the  
 206 county. Thirty percent must be distributed monthly to the  
 207 governing board of the county and used for one or more of the  
 208 purposes set forth in s. 212.0306(3). Fifty percent must be  
 209 distributed monthly to the governing board of the county and  
 210 used for the purposes set forth in paragraph (5) (a) or sub-sub-  
 211 paragraphs 2.a. (IV) - (VII) .

212 Section 2. Paragraph (b) of subsection (4) of section  
 213 212.0305, Florida Statutes, is amended to read:

214 212.0305 Convention development taxes; intent;  
 215 administration; authorization; use of proceeds.—

216 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER  
 217 REQUIREMENTS.—

218 (b) *Charter county levy for convention development.*—

219 1. Each county, as defined in s. 125.011(1), may impose,  
 220 under an ordinance enacted by the governing body of the county,  
 221 a levy on the exercise within its boundaries of the taxable  
 222 privilege of leasing or letting transient rental accommodations  
 223 described in subsection (3) at the rate of 3 percent of the  
 224 total consideration charged therefor. The proceeds of this levy  
 225 shall be known as the charter county convention development tax.

226        2.a. Fifty percent of all charter county convention  
227 development moneys, including any interest accrued thereon,  
228 received by a county imposing the levy shall be distributed  
229 monthly to the governing boards of the municipalities within the  
230 county in proportion to the amount collected in the prior month  
231 within each municipality compared with the total collected from  
232 all municipalities in the county. Moneys collected within the  
233 unincorporated area of the county are not included in the  
234 distribution under this subparagraph. The distributions as  
235 described in this sub-subparagraph may be used by the receiving  
236 municipality only for the following purposes used as follows:  
237        (I) To acquire, construct, extend, enlarge, remodel,  
238 repair, improve, operate, or maintain one or more of the  
239 following:  
240            (A) A convention center.  
241            (B) An exhibition hall.  
242            (C) A coliseum.  
243            (D) An auditorium.  
244            (E) A performing arts center.  
245            (F) A related building or parking facility to such  
246 buildings described in sub-sub-sub-subparagraphs (A)-(E).  
247        (II) To promote and advertise tourism and to fund  
248 convention bureaus, tourist bureaus, tourist information  
249 centers, and news bureaus. Municipalities may enter into  
250 interlocal agreements for the purpose of using the revenue

251 received for the purpose stated in this sub-sub-subparagraph in  
 252 combination with moneys used by the county for a countywide  
 253 convention and visitor's bureau under sub-sub-subparagraph b.

254 (II).

255 b. The governing body of the county shall use the  
 256 remaining charter county convention development moneys only for  
 257 the following purposes:

258 (I) To acquire, construct, extend, enlarge, remodel,  
 259 repair, improve, operate, or maintain one or more of the  
 260 following:

261 (A) A convention center.

262 (B) An exhibition hall.

263 (C) A coliseum.

264 (D) An auditorium.

265 (E) A performing arts center.

266 (F) A related building or parking facility to such  
 267 buildings described in sub-sub-sub-subparagraphs (A)-(E).

268 (II) To acquire, construct, extend, enlarge, remodel,  
 269 repair, improve, operate, or maintain a countywide convention  
 270 and visitors bureau which, by interlocal agreement and contract  
 271 with the municipalities within the county, has the primary  
 272 responsibility for promoting the county and its municipalities  
 273 as a destination site for conventions, trade shows, and pleasure  
 274 travel, or to be used for purposes provided in s.

275 125.0104(5)(a)2.b. or c. If the county is not or is no longer a

276 party to such an interlocal agreement, the county must allocate  
 277 the proceeds of such tax for the purposes described in s.  
 278 125.0104(5)(a)2.b. or c.

279 ~~a. Two-thirds of the proceeds shall be used to extend,~~  
 280 ~~enlarge, and improve the largest existing publicly owned~~  
 281 ~~convention center in the county.~~

282 ~~b. One-third of the proceeds shall be used to construct a~~  
 283 ~~new multipurpose convention/coliseum/exhibition center/stadium~~  
 284 ~~or the maximum components thereof as funds permit in the most~~  
 285 ~~populous municipality in the county.~~

286 ~~e. After the completion of any project under sub-~~  
 287 ~~subparagraph a., the tax revenues and interest accrued under~~  
 288 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~  
 289 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~  
 290 ~~maintain one or more convention centers, stadiums, exhibition~~  
 291 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~  
 292 ~~be used to acquire and construct an intercity light rail~~  
 293 ~~transportation system as described in the Light Rail Transit~~  
 294 ~~System Status Report to the Legislature dated April 1988, which~~  
 295 ~~shall provide a means to transport persons to and from the~~  
 296 ~~largest existing publicly owned convention center in the county~~  
 297 ~~and the hotels north of the convention center and to and from~~  
 298 ~~the downtown area of the most populous municipality in the~~  
 299 ~~county as determined by the county.~~

300 ~~d. After completion of any project under sub-subparagraph~~

301 ~~b., the tax revenues and interest accrued under sub-subparagraph~~  
 302 ~~b. may be used, as determined by the county, to operate an~~  
 303 ~~authority created pursuant to subparagraph 4. or to acquire,~~  
 304 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~  
 305 ~~or maintain one or more convention centers, stadiums, exhibition~~  
 306 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~  
 307 ~~buildings and parking facilities in the most populous~~  
 308 ~~municipality in the county.~~

309 ~~e. For the purposes of completion of any project pursuant~~  
 310 ~~to this paragraph, tax revenues and interest accrued may be~~  
 311 ~~used:~~

312 ~~(I) As collateral, pledged, or hypothecated for projects~~  
 313 ~~authorized by this paragraph, including bonds issued in~~  
 314 ~~connection therewith; or~~

315 ~~(II) As a pledge or capital contribution in conjunction~~  
 316 ~~with a partnership, joint venture, or other business arrangement~~  
 317 ~~between a municipality and one or more business entities for~~  
 318 ~~projects authorized by this paragraph.~~

319 3. The governing body of each municipality in which a  
 320 municipal tourist tax is levied may adopt a resolution  
 321 prohibiting imposition of the charter county convention  
 322 development levy within such municipality. If the governing body  
 323 adopts such a resolution, the convention development levy must  
 324 ~~shall~~ be imposed by the county in all other areas of the county  
 325 except such municipality. No funds collected pursuant to this

326 paragraph may be expended in a municipality which has adopted  
327 such a resolution.

328 ~~4.a. Before the county enacts an ordinance imposing the~~  
329 ~~levy, the county shall notify the governing body of each~~  
330 ~~municipality in which projects are to be developed pursuant to~~  
331 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~  
332 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~  
333 ~~receiving funding, the governing bodies of such municipalities~~  
334 ~~shall designate or appoint an authority that shall have the sole~~  
335 ~~power to:~~

336 ~~(I) Approve the concept, location, program, and design of~~  
337 ~~the facilities or improvements to be built in accordance with~~  
338 ~~this paragraph and to administer and disburse such proceeds and~~  
339 ~~any other related source of revenue.~~

340 ~~(II) Appoint and dismiss the authority's executive~~  
341 ~~director, general counsel, and any other consultants retained by~~  
342 ~~the authority. The governing body shall have the right to~~  
343 ~~approve or disapprove the initial appointment of the authority's~~  
344 ~~executive director and general counsel.~~

345 ~~b. The members of each such authority shall serve for a~~  
346 ~~term of not less than 1 year and shall be appointed by the~~  
347 ~~governing body of such municipality. The annual budget of such~~  
348 ~~authority shall be subject to approval of the governing body of~~  
349 ~~the municipality. If the governing body does not approve the~~  
350 ~~budget, the authority shall use as the authority's budget the~~

351 ~~previous fiscal year budget.~~

352 ~~e. The authority, by resolution to be adopted from time to~~  
353 ~~time, may invest and reinvest the proceeds from the convention~~  
354 ~~development tax and any other revenues generated by the~~  
355 ~~authority in the same manner that the municipality in which the~~  
356 ~~authority is located may invest surplus funds.~~

357 ~~5.~~ The charter county convention development levy shall be  
358 in addition to any other levy imposed pursuant to this section.

359 ~~5.6.~~ A certified copy of the ordinance imposing the levy  
360 shall be furnished by the county to the department within 10  
361 days after approval of such ordinance. The effective date of  
362 imposition of the levy shall be the first day of any month at  
363 least 60 days after enactment of the ordinance.

364 ~~6.7.~~ Revenues collected pursuant to this paragraph shall  
365 be deposited in a convention development trust fund, which shall  
366 be established by the county as a condition precedent to receipt  
367 of such funds.

368 Section 3. The Division of Law Revision is directed to  
369 replace the phrase "the effective date of this act" wherever it  
370 occurs in this act with the date this act becomes a law.

371 Section 4. This act shall take effect July 1, 2024.