

By Senator Stewart

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1 A bill to be entitled
2 An act relating to tourist impact tax; amending s.
3 125.0104, F.S.; authorizing that tax revenue from the
4 tourist development tax be used to fund a county
5 destination marketing organization; prohibiting a
6 county that funds a county destination marketing
7 organization with a certain percentage of tourist
8 development tax revenue from reducing the destination
9 marketing organization's annual general use fund
10 allocation of revenue without a vote of the county's
11 governing board membership; making technical changes;
12 reenacting s. 212.0306(3)(a), F.S., relating to the
13 local option food and beverage tax, to incorporate the
14 amendments made to s. 125.0104, F.S. in references
15 thereto; providing an effective date.

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

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19 Section 1. Paragraph (a) of subsection (5) of section
20 125.0104, Florida Statutes, is amended to read:

21 125.0104 Tourist development tax; procedure for levying;
22 authorized uses; referendum; enforcement.—

23 (5) AUTHORIZED USES OF REVENUE.—

24 (a) All tax revenues received pursuant to this section by a
25 county imposing the tourist development tax shall be used by
26 that county for the following purposes only:

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

29 a. Publicly owned and operated convention centers, sports

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30 stadiums, sports arenas, coliseums, or auditoriums within the
31 boundaries of the county or subcounty special taxing district in
32 which the tax is levied;

33 b. Auditoriums that are publicly owned but are operated by
34 organizations that are exempt from federal taxation pursuant to
35 26 U.S.C. s. 501(c)(3) and open to the public, within the
36 boundaries of the county or subcounty special taxing district in
37 which the tax is levied; or

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

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

45 3. To promote and advertise tourism in this state and
46 nationally and internationally; however, if tax revenues are
47 expended for an activity, a service, a venue, or an event, the
48 activity, service, venue, or event must have as one of its main
49 purposes the attraction of tourists as evidenced by the
50 promotion of the activity, service, venue, or event to tourists;

51 a. A county may use tax revenue to fund a county
52 destination marketing organization as defined in s. 288.005; and

53 b. If a county funds a county destination marketing
54 organization with less than 40 percent of all local option
55 tourist development tax revenue collected in the county, the
56 county may not reduce the destination marketing organization's
57 annual general use fund allocation of revenue unless approved by
58 a vote of at least two-thirds of the county's governing board

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59 membership;

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

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

82 6. To acquire, construct, extend, enlarge, remodel, repair,
83 improve, maintain, operate, or finance public facilities within
84 the boundaries of the county or subcounty special taxing
85 district in which the tax is levied, if the public facilities
86 are needed to increase tourist-related business activities in
87 the county or subcounty special district and are recommended by

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88 the county tourist development council created pursuant to
89 paragraph (4)(e). Tax revenues may be used for any related land
90 acquisition, land improvement, design and engineering costs, and
91 all other professional and related costs required to bring the
92 public facilities into service. As used in this subparagraph,
93 the term "public facilities" means major capital improvements
94 that have a life expectancy of 5 or more years, including, but
95 not limited to, transportation, sanitary sewer, solid waste,
96 drainage, potable water, and pedestrian facilities. Tax revenues
97 may be used for these purposes only if the following conditions
98 are satisfied:

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

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

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

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

113 e. An independent professional analysis, performed at the
114 expense of the county tourist development council, demonstrates
115 the positive impact of the infrastructure project on tourist-
116 related businesses in the county.

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118 Subparagraphs 1. and 2. may be implemented through service
119 contracts and leases with lessees that have sufficient expertise
120 or financial capability to operate such facilities.

121 Section 2. For the purpose of incorporating the amendment
122 made by this act to section 125.0104, Florida Statutes, in
123 references thereto, paragraph (a) of subsection (3) of section
124 212.0306, Florida Statutes, is reenacted to read:

125 212.0306 Local option food and beverage tax; procedure for
126 levying; authorized uses; administration.—

127 (3) (a) The proceeds of the tax authorized by paragraph
128 (1) (a) shall be allocated by the county to a countywide
129 convention and visitors bureau which, by interlocal agreement
130 and contract with the county, has been given the primary
131 responsibility for promoting the county and its constituent
132 cities as a destination site for conventions, trade shows, and
133 pleasure travel, to be used for purposes provided in s.
134 125.0104(5) (a)2. or 3., 1992 Supplement to the Florida Statutes
135 1991. If the county is not or is no longer a party to such an
136 interlocal agreement and contract with a countywide convention
137 and visitors bureau, the county shall allocate the proceeds of
138 such tax for the purposes described in s. 125.0104(5) (a)2. or
139 3., 1992 Supplement to the Florida Statutes 1991.

140 Section 3. This act shall take effect July 1, 2024.