

1                                   A bill to be entitled  
 2           An act relating to tourist development tax; amending  
 3           s. 125.0104, F.S.; prohibiting a plan for tourist  
 4           development from allocating more than a certain  
 5           percentage of the tax revenue to an individual project  
 6           unless the governing board of the county approves such  
 7           use by supermajority vote; providing an effective  
 8           date.

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

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12           Section 1. Paragraph (c) of subsection (4) of section  
 13           125.0104, Florida Statutes, is amended to read:

14           125.0104 Tourist development tax; procedure for levying;  
 15           authorized uses; referendum; enforcement.—

16           (4) ORDINANCE LEVY TAX; PROCEDURE.—

17           (c) Before a referendum to enact or renew the ordinance  
 18           levying and imposing the tax, the county tourist development  
 19           council shall prepare and submit to the governing board of the  
 20           county for its approval a plan for tourist development. The plan  
 21           shall set forth the anticipated net tourist development tax  
 22           revenue to be derived by the county for the 24 months following  
 23           the levy of the tax; the tax district in which the enactment or  
 24           renewal of the ordinance levying and imposing the tourist  
 25           development tax is proposed; and a list, in the order of

HB 1599

2024

26 | priority, of the proposed uses of the tax revenue by specific  
27 | project or special use as the same are authorized under  
28 | subsection (5). The plan shall include the approximate cost or  
29 | expense allocation for each specific project or special use. The  
30 | plan may not allocate more than 25 percent of the tax revenue  
31 | received for a fiscal year to fund an individual project unless  
32 | the governing board of the county approves such use by  
33 | supermajority vote.

34 | Section 2. This act shall take effect July 1, 2024.