

1                                   A bill to be entitled  
 2           An act relating to local option taxes; amending s.  
 3           125.0104, F.S.; requiring specified taxes to be  
 4           renewed by an ordinance in a specified manner;  
 5           providing an exception; providing construction;  
 6           providing for the expiration of specified ordinances;  
 7           authorizing the adoption of new ordinances; providing  
 8           an exception; amending s. 212.0306, F.S.; providing  
 9           for the expiration of specified ordinances;  
 10          authorizing the adoption of new ordinances; amending  
 11          s. 212.055, F.S.; requiring specified taxes to be  
 12          renewed by an ordinance in a specified manner;  
 13          providing an exception; providing construction;  
 14          providing for the expiration of specified ordinances;  
 15          authorizing the adoption of new ordinances; providing  
 16          an exception; providing an effective date.

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

19  
 20           **Section 1. Paragraph (n) of subsection (3) of section**  
 21 **125.0104, Florida Statutes, is amended, and paragraphs (f), (g),**  
 22 **and (h) are added to subsection (4) of that section, to read:**

23           125.0104   Tourist development tax; procedure for levying;  
 24           authorized uses; referendum; enforcement.—

25           (3)   TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

26 (n) In addition to any other tax that is imposed under  
27 this section, a county that has imposed the tax under paragraph  
28 (1) may impose an additional tax that is no greater than 1  
29 percent on the exercise of the privilege described in paragraph  
30 (a) by ordinance approved by referendum pursuant to subsection  
31 (6) to:

32 1. Pay the debt service on bonds issued to finance:

33 a. The construction, reconstruction, or renovation of a  
34 facility either publicly owned and operated, or publicly owned  
35 and operated by the owner of a professional sports franchise or  
36 other lessee with sufficient expertise or financial capability  
37 to operate such facility, and to pay the planning and design  
38 costs incurred prior to the issuance of such bonds for a new  
39 professional sports franchise as defined in s. 288.1162.

40 b. The acquisition, construction, reconstruction, or  
41 renovation of a facility either publicly owned and operated, or  
42 publicly owned and operated by the owner of a professional  
43 sports franchise or other lessee with sufficient expertise or  
44 financial capability to operate such facility, and to pay the  
45 planning and design costs incurred prior to the issuance of such  
46 bonds for a retained spring training franchise.

47 2. Promote and advertise tourism in the State of Florida  
48 and nationally and internationally; however, if tax revenues are  
49 expended for an activity, service, venue, or event, the  
50 activity, service, venue, or event shall have as one of its main

51 | purposes the attraction of tourists as evidenced by the  
 52 | promotion of the activity, service, venue, or event to tourists.  
 53 |

54 | A county that imposes the tax authorized in this paragraph may  
 55 | not expend any ad valorem tax revenues for the acquisition,  
 56 | construction, reconstruction, or renovation of a facility for  
 57 | which tax revenues are used pursuant to subparagraph 1. The  
 58 | provision of paragraph (b) which prohibits any county authorized  
 59 | to levy a convention development tax pursuant to s. 212.0305  
 60 | from levying more than the 2-percent tax authorized by this  
 61 | section shall not apply to the additional tax authorized by this  
 62 | paragraph in counties which levy convention development taxes  
 63 | pursuant to s. 212.0305(4) (a). The provisions of paragraphs  
 64 | (4) (a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of  
 65 | the additional tax authorized in this paragraph. The effective  
 66 | date of the levy and imposition of the tax authorized under this  
 67 | paragraph is the first day of the second month following  
 68 | approval of the ordinance by referendum or the first day of any  
 69 | subsequent month specified in the ordinance. A certified copy of  
 70 | such ordinance shall be furnished by the county to the  
 71 | Department of Revenue within 10 days after approval of the  
 72 | ordinance.

73 | (4) ORDINANCE LEVY TAX; PROCEDURE.—

74 | (f) Any tax imposed pursuant to this section and in effect  
 75 | on June 30, 2025, must be renewed by an ordinance approved in a

76 referendum held pursuant to subsection (6) on or before January  
77 1, 2033, in order to remain in effect after January 1, 2033.

78 (g) The state covenants with holders of bonds or other  
79 instruments of indebtedness issued by counties before July 1,  
80 2025, that it will not impair or materially alter the rights of  
81 those holders or relieve counties of the duty to meet their  
82 obligations as a result of previous pledges or assignments  
83 entered into under this section as it existed before July 1,  
84 2025. Paragraph (f) does not apply in any case in which the  
85 proceeds of a tax levied pursuant to this section on or before  
86 June 30, 2025, have been pledged to secure and liquidate revenue  
87 bonds or revenue refunding bonds as authorized by this section,  
88 unless such bonds are retired before January 1, 2029. If the  
89 bonds are not retired before January 1, 2029, paragraph (f)  
90 applies as though January 1, 2029, were instead replaced with  
91 January 1 of the year following the retirement of such bonds.

92 (h) Except as provided in paragraph (i), an ordinance that  
93 levies and imposes a tax pursuant to this section expires 8  
94 years after the effective date of the ordinance that is approved  
95 in a referendum, but may be renewed for subsequent 8-year  
96 periods if each 8-year period is approved in a referendum held  
97 pursuant to subsection (6).

98 (i) A new or reenacted tax levied under this section may  
99 be levied for a term of no more than 30 years, if:

100 1. The proceeds of the surtax will be used for the purpose

101 of servicing bond indebtedness;

102 2. The ordinance enacting a new tax, or reenacting an  
103 existing tax, specifies that the proceeds from the new or  
104 reenacted tax will be used for the purpose of servicing bond  
105 indebtedness, and provides specificity regarding what those  
106 purposes are; and

107 3. The referendum question on the ballot specifies that  
108 the proceeds of the tax will be used for the purpose of  
109 servicing bond indebtedness and includes a brief and general  
110 description of the purposes for which the indebtedness will be  
111 incurred.

112 **Section 2. Paragraph (d) of subsection (2) of section**  
113 **212.0306, Florida Statutes, is amended to read:**

114 212.0306 Local option food and beverage tax; procedure for  
115 levying; authorized uses; administration.—

116 (2)

117 (d) Sales in cities or towns presently imposing a  
118 municipal resort tax as authorized by chapter 67-930, Laws of  
119 Florida, are exempt from the taxes authorized by subsection (1);  
120 however, the tax authorized by paragraph (1)(b) may be levied in  
121 such city or town if the governing authority of the city or town  
122 adopts an ordinance that is subsequently approved by a majority  
123 of the electors in such city or town voting in a referendum held  
124 at a general election as defined in s. 97.021. Any tax levied in  
125 a city or town pursuant to this paragraph takes effect on the

126 first day of January following the general election in which the  
127 ordinance was approved. An ordinance that levies and imposes a  
128 tax pursuant to this paragraph expires 8 years after the  
129 effective date of the ordinance that is approved in a  
130 referendum, but may be renewed for subsequent 8-year periods if  
131 each 8-year period is approved in a referendum held pursuant to  
132 subsection (6). A referendum to reenact an expiring tax  
133 authorized under this paragraph must be held at a general  
134 election occurring within the 48-month period immediately  
135 preceding the effective date of the reenacted tax, and the  
136 referendum may appear on the ballot only once within the 48-  
137 month period.

138 **Section 3. Subsection (11) of section 212.055, Florida**  
139 **Statutes, is renumbered as subsection (12), paragraphs (c) and**  
140 **(f) of subsection (1) are amended, and a new subsection (11) is**  
141 **added to that section, to read:**

142 212.055 Discretionary sales surtaxes; legislative intent;  
143 authorization and use of proceeds.—It is the legislative intent  
144 that any authorization for imposition of a discretionary sales  
145 surtax shall be published in the Florida Statutes as a  
146 subsection of this section, irrespective of the duration of the  
147 levy. Each enactment shall specify the types of counties  
148 authorized to levy; the rate or rates which may be imposed; the  
149 maximum length of time the surtax may be imposed, if any; the  
150 procedure which must be followed to secure voter approval, if

151 required; the purpose for which the proceeds may be expended;  
152 and such other requirements as the Legislature may provide.  
153 Taxable transactions and administrative procedures shall be as  
154 provided in s. 212.054.

155 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
156 SURTAX.—

157 (c)1. The proposal to adopt a discretionary sales surtax  
158 as provided in this subsection and to create a trust fund within  
159 the county accounts shall be placed on the ballot in accordance  
160 with law and must be approved in a referendum held at a general  
161 election in accordance with subsection (10).

162 2. If the proposal to adopt a surtax is by initiative, the  
163 petition sponsor must, at least 180 days before the proposed  
164 referendum, comply with all of the following:

165 a. Provide a copy of the final resolution or ordinance to  
166 the Office of Program Policy Analysis and Government  
167 Accountability. The Office of Program Policy Analysis and  
168 Government Accountability shall procure a certified public  
169 accountant in accordance with subsection (12) ~~(11)~~ for the  
170 performance audit.

171 b. File the initiative petition and its required valid  
172 signatures with the supervisor of elections. The supervisor of  
173 elections shall verify signatures and retain signature forms in  
174 the same manner as required for initiatives under s.  
175 100.371(11).

176 3. The failure of an initiative sponsor to comply with the  
177 requirements of subparagraph 2. renders any referendum held  
178 void.

179 ~~(f) Any discretionary sales surtax levied under this~~  
180 ~~subsection pursuant to a referendum held on or after July 1,~~  
181 ~~2020, may not be levied for more than 30 years.~~

182 (11) LIMITATIONS ON LEVY.—

183 (a) Any surtax imposed pursuant to this section and in  
184 effect on June 30, 2025, must be renewed by an ordinance, or  
185 resolution for the purpose of the surtax authorized under  
186 subsection (6), approved in a referendum held pursuant to  
187 subsection (10) on or before January 1, 2033, in order to remain  
188 in effect after January 1, 2033.

189 (b) The state covenants with holders of bonds or other  
190 instruments of indebtedness issued by counties or school boards  
191 before July 1, 2025, that it will not impair or materially alter  
192 the rights of those holders or relieve counties or school boards  
193 of the duty to meet their obligations as a result of previous  
194 pledges or assignments entered into under this section as it  
195 existed before July 1, 2025. Paragraph (a) does not apply in any  
196 case in which the proceeds of a tax levied pursuant to this  
197 section on or before June 30, 2025, have been pledged to secure  
198 and liquidate revenue bonds or revenue refunding bonds as  
199 authorized by this section, unless such bonds are retired before  
200 January 1, 2033. If the bonds are not retired before January 1,



201 2033, paragraph (a) shall apply as though January 1, 2033, was  
202 instead replaced with January 1 of the year following the  
203 retirement of such bonds.

204 (c) Except as provided in paragraph (4) (b) and paragraph  
205 (d), any new or reenacted discretionary sales surtax levied  
206 pursuant to a referendum held on or after July 1, 2025, may not  
207 be levied for more than 8 years unless reenacted by ordinance,  
208 or resolution for the purpose of the surtax authorized under  
209 subsection (6), subject to approval by a majority of the  
210 electors voting in a subsequent referendum.

211 (d) A new or reenacted surtax levied under this section  
212 may be levied for a term of no more than 30 years, if:

213 1. The proceeds of the surtax will be used for the purpose  
214 of servicing bond indebtedness;

215 2. The ordinance, or resolution for the purpose of the  
216 surtax authorized under subsection (6), enacting a new surtax,  
217 or reenacting an existing surtax specifies that the proceeds  
218 from the new or reenacted surtax will be used for the purpose of  
219 servicing bond indebtedness, and provides specificity regarding  
220 what those purposes are; and

221 3. The referendum question on the ballot specifies that  
222 the proceeds of the surtax will be used for the purpose of  
223 servicing bond indebtedness and includes a brief and general  
224 description of the purposes for which the indebtedness will be  
225 incurred.

226 |       (e) The provisions of this subsection do not apply to the  
227 | enactment or reenactment of the surtax authorized under  
228 | subsection (9).

229 |       **Section 4.** This act shall take effect July 1, 2025.