

1 A bill to be entitled
2 An act relating to local option taxes; amending s.
3 125.0104, F.S.; removing definitions; revising the
4 purposes for which certain tax revenues may be used;
5 removing requirements for a tourist development
6 council revising procedures for levying a certain tax;
7 requiring tax revenues be used for completing certain
8 projects; prohibiting certain contracts from being
9 renewed or extended; authorizing certain bonds to be
10 refinanced under certain conditions; authorizing
11 certain revenues to be used for any public purpose;
12 requiring a reduction in ad valorem tax beginning in a
13 specified year in a certain manner; providing
14 construction; removing requirements for automatic
15 expiration of bonds; removing requirement for county
16 tourism promotion agencies; providing applicability;
17 requiring certain tourist development councils to be
18 dissolved by a date certain; requiring certain county
19 tourism promotion agencies to meet certain
20 requirements in order to continue; amending s.
21 212.0306, F.S.; providing for the expiration of
22 specified ordinances; authorizing the adoption of new
23 ordinances; amending s. 212.055, F.S.; authorizing
24 certain boards that levy a specified tax to reduce or
25 repeal such tax beginning on a date certain; providing

procedures for such reduction or repeal; amending ss.
72.011, 72.031, and 212.181, F.S.; conforming cross-
references; providing an effective date.

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

Section 1. Subsections (8), (10), and (11) of section 125.0104, Florida Statutes, are renumbered as subsections (7), (8), and (9), respectively, and subsection (2), paragraphs (d), (1), (m), and (n) of subsection (3), and subsections (4), (5), (7), and (9) of that section are amended, to read:

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

(2) APPLICATION;~~DEFINITIONS.~~—

~~(a) Application.~~ The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

~~(b) Definitions. For purposes of this section:~~

~~1. "Promotion" means marketing or advertising designed to increase tourist-related business activities.~~

~~2. "Tourist" means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3) (a).~~

~~3. "Retained spring training franchise" means a spring~~

51 ~~training franchise that had a location in this state on or~~
52 ~~before December 31, 1998, and that has continuously remained at~~
53 ~~that location for at least the 10 years preceding that date.~~

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

55 (d) In addition to any 1-percent or 2-percent tax imposed
56 under paragraph (c), the governing board of the county may levy,
57 impose, and set an additional 1 percent of each dollar above the
58 tax rate set under paragraph (c) for the purposes set forth in
59 subsection (5) by referendum of the registered electors within
60 the county or subcounty special district pursuant to subsection
61 (6). A county may not levy, impose, and set the tax authorized
62 under this paragraph unless the county has imposed the 1-percent
63 or 2-percent tax authorized under paragraph (c) for a minimum of
64 3 years before the effective date of the levy and imposition of
65 the tax authorized by this paragraph. ~~Revenues raised by the~~
66 ~~additional tax authorized under this paragraph may not be used~~
67 ~~for debt service on or refinancing of existing facilities as~~
68 ~~specified in subparagraph (5)(a)1. unless approved by referendum~~
69 ~~pursuant to subsection (6).~~ If the 1-percent or 2-percent tax
70 authorized in paragraph (c) is levied within a subcounty special
71 taxing district, the additional tax authorized in this paragraph
72 shall only be levied therein. The provisions of subsection (4)
73 ~~paragraphs (4)(a)-(d)~~ shall ~~not~~ apply to the adoption of the
74 additional tax authorized in this paragraph. ~~The effective date~~
75 ~~of the levy and imposition of the tax authorized under this~~

~~paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(1) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6) ~~to~~.

~~1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.~~

~~2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.~~

101 ~~3. Pay the operation and maintenance costs of a convention~~
102 ~~center for a period of up to 10 years. Only counties that have~~
103 ~~elected to levy the tax for the purposes authorized in~~
104 ~~subparagraph 2. may use the tax for the purposes enumerated in~~
105 ~~this subparagraph. Any county that elects to levy the tax for~~
106 ~~the purposes authorized in subparagraph 2. after July 1, 2000,~~
107 ~~may use the proceeds of the tax to pay the operation and~~
108 ~~maintenance costs of a convention center for the life of the~~
109 ~~bonds.~~

110 ~~4. Promote and advertise tourism in the State of Florida~~
111 ~~and nationally and internationally; however, if tax revenues are~~
112 ~~expended for an activity, service, venue, or event, the~~
113 ~~activity, service, venue, or event shall have as one of its main~~
114 ~~purposes the attraction of tourists as evidenced by the~~
115 ~~promotion of the activity, service, venue, or event to tourists.~~

116
117 The provision of paragraph (b) which prohibits any county
118 authorized to levy a convention development tax pursuant to s.
119 212.0305 from levying more than the 2-percent tax authorized by
120 this section, and the provisions of subsection (4) ~~paragraphs~~
121 ~~(4)(a)-(d)~~, shall ~~not~~ apply to the additional tax authorized in
122 this paragraph. ~~The effective date of the levy and imposition of~~
123 ~~the tax authorized under this paragraph is the first day of the~~
124 ~~second month following approval of the ordinance by referendum~~
125 ~~or the first day of any subsequent month specified in the~~

126 ~~ordinance. A certified copy of such ordinance shall be furnished~~
127 ~~by the county to the Department of Revenue within 10 days after~~
128 ~~approval of such ordinance.~~

129 (m)1. In addition to any other tax which is imposed
130 pursuant to this section, a high tourism impact county may
131 impose an additional 1-percent tax on the exercise of the
132 privilege described in paragraph (a) by ordinance approved by
133 referendum pursuant to subsection (6). ~~The tax revenues received~~
134 ~~pursuant to this paragraph shall be used for one or more of the~~
135 ~~authorized uses pursuant to subsection (5).~~

136 2. A county is considered to be a high tourism impact
137 county after the Department of Revenue has certified to such
138 county that the sales subject to the tax levied pursuant to this
139 section exceeded \$600 million during the previous calendar year,
140 or were at least 18 percent of the county's total taxable sales
141 under chapter 212 where the sales subject to the tax levied
142 pursuant to this section were a minimum of \$200 million, except
143 that no county authorized to levy a convention development tax
144 pursuant to s. 212.0305 shall be considered a high tourism
145 impact county. Once a county qualifies as a high tourism impact
146 county, it shall retain this designation for the period the tax
147 is levied pursuant to this paragraph.

148 3. The provisions of subsection (4) ~~paragraphs (4)(a)-(d)~~
149 ~~shall not~~ apply to the adoption of the additional tax authorized
150 in this paragraph. ~~The effective date of the levy and imposition~~

~~of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

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

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

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

~~b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the~~

176 ~~planning and design costs incurred prior to the issuance of such~~
177 ~~bonds for a retained spring training franchise.~~

178 ~~2. Promote and advertise tourism in the State of Florida~~
179 ~~and nationally and internationally; however, if tax revenues are~~
180 ~~expended for an activity, service, venue, or event, the~~
181 ~~activity, service, venue, or event shall have as one of its main~~
182 ~~purposes the attraction of tourists as evidenced by the~~
183 ~~promotion of the activity, service, venue, or event to tourists.~~

184
185 ~~A county that imposes the tax authorized in this paragraph may~~
186 ~~not expend any ad valorem tax revenues for the acquisition,~~
187 ~~construction, reconstruction, or renovation of a facility for~~
188 ~~which tax revenues are used pursuant to subparagraph 1. The~~
189 ~~provision of paragraph (b) which prohibits any county authorized~~
190 ~~to levy a convention development tax pursuant to s. 212.0305~~
191 ~~from levying more than the 2-percent tax authorized by this~~
192 ~~section shall not apply to the additional tax authorized by this~~
193 ~~paragraph in counties which levy convention development taxes~~
194 ~~pursuant to s. 212.0305(4)(a). Subsection (4) applies ~~does not~~~~
195 ~~apply to the adoption of the additional tax authorized in this~~
196 ~~paragraph. The effective date of the levy and imposition of the~~
197 ~~tax authorized under this paragraph is the first day of the~~
198 ~~second month following approval of the ordinance by referendum~~
199 ~~or the first day of any subsequent month specified in the~~
200 ~~ordinance. A certified copy of such ordinance shall be furnished~~

201 ~~by the county to the Department of Revenue within 10 days after~~
202 ~~approval of the ordinance.~~

203 (4) ORDINANCE LEVY TAX; PROCEDURE.—

204 (a) The tourist development tax shall be levied and
205 imposed pursuant to an ordinance ~~containing the county tourist~~
206 ~~development plan prescribed under paragraph (c), enacted by the~~
207 ~~governing board of the county.~~ The ordinance levying and
208 imposing the tourist development tax shall not be effective
209 unless the electors of the county or the electors in the
210 subcounty special district in which the tax is to be levied
211 approve the ordinance authorizing the levy and imposition of the
212 tax, in accordance with subsection (6). The effective date of
213 the levy and imposition of the tax is the first day of the
214 second month following approval of the ordinance ~~by referendum~~
215 ~~or the first day of any subsequent month specified in the~~
216 ~~ordinance.~~ A certified copy of the ordinance shall be furnished
217 by the county to the Department of Revenue within 10 days after
218 approval of such ordinance. The governing authority of any
219 county levying such tax shall notify the department, within 10
220 days after approval of the ordinance by referendum, of the time
221 period during which the tax will be levied.

222 (b) At least 60 days before the enactment or renewal of
223 the ordinance levying the tax, the governing board of the county
224 shall adopt a resolution ~~establishing and appointing the members~~
225 ~~of the county tourist development council, as prescribed in~~

226 ~~paragraph (e), and indicating the intention of the county to~~
227 ~~consider the enactment or renewal of an ordinance levying and~~
228 ~~imposing the tourist development tax.~~

229 ~~(c) Before a referendum to enact or renew the ordinance~~
230 ~~levying and imposing the tax, the county tourist development~~
231 ~~council shall prepare and submit to the governing board of the~~
232 ~~county for its approval a plan for tourist development. The plan~~
233 ~~shall set forth the anticipated net tourist development tax~~
234 ~~revenue to be derived by the county for the 24 months following~~
235 ~~the levy of the tax; the tax district in which the enactment or~~
236 ~~renewal of the ordinance levying and imposing the tourist~~
237 ~~development tax is proposed; and a list, in the order of~~
238 ~~priority, of the proposed uses of the tax revenue by specific~~
239 ~~project or special use as the same are authorized under~~
240 ~~subsection (5). The plan shall include the approximate cost or~~
241 ~~expense allocation for each specific project or special use.~~

242 ~~(d) The governing board of the county shall adopt the~~
243 ~~county plan for tourist development as part of the ordinance~~
244 ~~levying the tax. After enactment or renewal of the ordinance~~
245 ~~levying and imposing the tax, the plan for tourist development~~
246 ~~may not be substantially amended except by ordinance enacted by~~
247 ~~an affirmative vote of a majority plus one additional member of~~
248 ~~the governing board.~~

249 ~~(e) The governing board of each county which levies and~~
250 ~~imposes a tourist development tax under this section shall~~

~~appoint an advisory council to be known as the "... (name of county) ... Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the~~

~~special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section.~~

(5) AUTHORIZED USES OF REVENUE.—

(a)1. All tax revenues received pursuant to this section by a county imposing the tourist development tax ~~may~~ shall be used by that county to complete any project under way as of July 1, 2025, or performance of any contract in existence on January 1, 2025, pursuant to this section as this section existed before July 1, 2025. Any such contracts may not be renewed or extended. Bonds or other debt outstanding as of July 1, 2025, may be refinanced, but the duration of such debt may not be extended and the outstanding principal may not be increased, except to account for costs of issuance.

2. Revenues not needed for projects, contracts, or debt obligations pursuant to subparagraph 1. may be used for any public purpose, including, but not limited to, pledging such

301 revenues for the repayment of current or future bonded
302 indebtedness.

303 (b)1. Beginning with local fiscal year 2026-2027, each
304 county shall reduce its ad valorem tax levy by the amount of
305 revenue received by the county from the taxes imposed under this
306 section in the prior state fiscal year, less the amount
307 necessary to make payments pursuant to subparagraph (a)1., the
308 "adjusted collections". Such reduction shall be through a credit
309 against the county tax due on each affected tax notice issued
310 pursuant to s. 197.322, in an amount equal to the adjusted
311 collections:

312 a. Multiplied by the proportionate share of the county tax
313 amount levied on each bill compared to the sum of all county tax
314 amounts levied on all bills; or

315 b. As allocated pursuant to an ordinance adopted by the
316 board of county commissioners that specifies a different method
317 of applying credits to tax bills based on specific categories of
318 properties.

319 2. For purposes of determining the rolled-back rate
320 pursuant to s. 200.065 for county budgets enacted for local
321 fiscal year 2027-2028 and thereafter, the amount of reduction in
322 ad valorem revenue achieved through credits under this paragraph
323 shall not reduce the ad valorem tax revenue levied in the prior
324 local fiscal year. ~~for the following purposes only:~~

325 ~~1. To acquire, construct, extend, enlarge, remodel,~~

~~repair, improve, maintain, operate, or promote one or more:~~

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

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

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

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

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

~~4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by~~

351 ~~contract with the chambers of commerce or similar associations~~
352 ~~in the county, which may include any indirect administrative~~
353 ~~costs for services performed by the county on behalf of the~~
354 ~~promotion agency;~~

355 ~~5. To finance beach park facilities, or beach, channel,~~
356 ~~estuary, or lagoon improvement, maintenance, renourishment,~~
357 ~~restoration, and erosion control, including construction of~~
358 ~~beach groins and shoreline protection, enhancement, cleanup, or~~
359 ~~restoration of inland lakes and rivers to which there is public~~
360 ~~access as those uses relate to the physical preservation of the~~
361 ~~beach, shoreline, channel, estuary, lagoon, or inland lake or~~
362 ~~river. However, any funds identified by a county as the local~~
363 ~~matching source for beach renourishment, restoration, or erosion~~
364 ~~control projects included in the long-range budget plan of the~~
365 ~~state's Beach Management Plan, pursuant to s. 161.091, or funds~~
366 ~~contractually obligated by a county in the financial plan for a~~
367 ~~federally authorized shore protection project may not be used or~~
368 ~~loaned for any other purpose. In counties of fewer than 100,000~~
369 ~~population, up to 10 percent of the revenues from the tourist~~
370 ~~development tax may be used for beach park facilities; or~~

371 ~~6. To acquire, construct, extend, enlarge, remodel,~~
372 ~~repair, improve, maintain, operate, or finance public facilities~~
373 ~~within the boundaries of the county or subcounty special taxing~~
374 ~~district in which the tax is levied, if the public facilities~~
375 ~~are needed to increase tourist-related business activities in~~

376 ~~the county or subcounty special district and are recommended by~~
377 ~~the county tourist development council created pursuant to~~
378 ~~paragraph (4) (c). Tax revenues may be used for any related land~~
379 ~~acquisition, land improvement, design and engineering costs, and~~
380 ~~all other professional and related costs required to bring the~~
381 ~~public facilities into service. As used in this subparagraph,~~
382 ~~the term "public facilities" means major capital improvements~~
383 ~~that have a life expectancy of 5 or more years, including, but~~
384 ~~not limited to, transportation, sanitary sewer, solid waste,~~
385 ~~drainage, potable water, and pedestrian facilities. Tax revenues~~
386 ~~may be used for these purposes only if the following conditions~~
387 ~~are satisfied:~~

388 ~~a. In the county fiscal year immediately preceding the~~
389 ~~fiscal year in which the tax revenues were initially used for~~
390 ~~such purposes, at least \$10 million in tourist development tax~~
391 ~~revenue was received;~~

392 ~~b. The county governing board approves the use for the~~
393 ~~proposed public facilities by a vote of at least two-thirds of~~
394 ~~its membership;~~

395 ~~c. No more than 70 percent of the cost of the proposed~~
396 ~~public facilities will be paid for with tourist development tax~~
397 ~~revenues, and sources of funding for the remaining cost are~~
398 ~~identified and confirmed by the county governing board;~~

399 ~~d. At least 40 percent of all tourist development tax~~
400 ~~revenues collected in the county are spent to promote and~~

~~advertise tourism as provided by this subsection; and~~

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

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

~~(b) Tax revenues received pursuant to this section by a county of less than 950,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.~~

~~(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following~~

~~eriteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:~~

~~1.a. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;~~

~~b. Have at least three municipalities; and~~

~~c. Have an estimated population of less than 275,000, according to the most recent population estimate prepared pursuant to s. 186.901, excluding the inmate population; or~~

~~2. Be a fiscally constrained county as described in s. 218.67(1).~~

~~The board of county commissioners must by majority vote approve reimbursement made pursuant to this paragraph upon receipt of a~~

451 ~~recommendation from the tourist development council.~~

452 ~~(d) The revenues to be derived from the tourist~~
453 ~~development tax may be pledged to secure and liquidate revenue~~
454 ~~bonds issued by the county for the purposes set forth in~~
455 ~~subparagraphs (a)1., 2., and 5. or for the purpose of refunding~~
456 ~~bonds previously issued for such purposes, or both; however, no~~
457 ~~more than 50 percent of the revenues from the tourist~~
458 ~~development tax may be pledged to secure and liquidate revenue~~
459 ~~bonds or revenue refunding bonds issued for the purposes set~~
460 ~~forth in subparagraph (a)5. Such revenue bonds and revenue~~
461 ~~refunding bonds may be authorized and issued in such principal~~
462 ~~amounts, with such interest rates and maturity dates, and~~
463 ~~subject to such other terms, conditions, and covenants as the~~
464 ~~governing board of the county shall provide. The Legislature~~
465 ~~intends that this paragraph be full and complete authority for~~
466 ~~accomplishing such purposes, but such authority is supplemental~~
467 ~~and additional to, and not in derogation of, any powers now~~
468 ~~existing or later conferred under law.~~

469 ~~(e) Any use of the local option tourist development tax~~
470 ~~revenues collected pursuant to this section for a purpose not~~
471 ~~expressly authorized by paragraph (3)(l) or paragraph (3)(n) or~~
472 ~~paragraphs (a)-(d) of this subsection is expressly prohibited.~~

473 ~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~
474 ~~Notwithstanding any other provision of this section, if the plan~~
475 ~~for tourist development approved by the governing board of the~~

476 ~~county, as amended pursuant to paragraph (4) (d), includes the~~
477 ~~acquisition, construction, extension, enlargement, remodeling,~~
478 ~~repair, or improvement of a publicly owned and operated~~
479 ~~convention center, sports stadium, sports arena, coliseum, or~~
480 ~~auditorium, or museum or aquarium that is publicly owned and~~
481 ~~operated or owned and operated by a not-for-profit organization,~~
482 ~~the county ordinance levying and imposing the tax automatically~~
483 ~~expires upon the later of:~~

484 ~~(a) The retirement of all bonds issued by the county for~~
485 ~~financing the acquisition, construction, extension, enlargement,~~
486 ~~remodeling, repair, or improvement of a publicly owned and~~
487 ~~operated convention center, sports stadium, sports arena,~~
488 ~~coliseum, or auditorium, or museum or aquarium that is publicly~~
489 ~~owned and operated or owned and operated by a not-for-profit~~
490 ~~organization; or~~

491 ~~(b) The expiration of any agreement by the county for the~~
492 ~~operation or maintenance, or both, of a publicly owned and~~
493 ~~operated convention center, sports stadium, sports arena,~~
494 ~~coliseum, auditorium, aquarium, or museum. However, this does~~
495 ~~not preclude that county from amending the ordinance extending~~
496 ~~the tax to the extent that the board of the county determines to~~
497 ~~be necessary to provide funds to operate, maintain, repair, or~~
498 ~~renew and replace a publicly owned and operated convention~~
499 ~~center, sports stadium, sports arena, coliseum, auditorium,~~
500 ~~aquarium, or museum or from enacting an ordinance that takes~~

501 ~~effect without referendum approval, unless the original~~
502 ~~referendum required ordinance expiration, pursuant to the~~
503 ~~provisions of this section reimposing a tourist development tax,~~
504 ~~upon or following the expiration of the previous ordinance.~~

505 ~~(9) COUNTY TOURISM PROMOTION AGENCIES.—In addition to any~~
506 ~~other powers and duties provided for agencies created for the~~
507 ~~purpose of tourism promotion by a county levying the tourist~~
508 ~~development tax, such agencies are authorized and empowered to:~~

509 ~~(a) Provide, arrange, and make expenditures for~~
510 ~~transportation, lodging, meals, and other reasonable and~~
511 ~~necessary items and services for such persons, as determined by~~
512 ~~the head of the agency, in connection with the performance of~~
513 ~~promotional and other duties of the agency. However,~~
514 ~~entertainment expenses shall be authorized only when meeting~~
515 ~~with travel writers, tour brokers, or other persons connected~~
516 ~~with the tourist industry. All travel and entertainment-related~~
517 ~~expenditures in excess of \$10 made pursuant to this subsection~~
518 ~~shall be substantiated by paid bills therefor. Complete and~~
519 ~~detailed justification for all travel and entertainment-related~~
520 ~~expenditures made pursuant to this subsection shall be shown on~~
521 ~~the travel expense voucher or attached thereto. Transportation~~
522 ~~and other incidental expenses, other than those provided in s.~~
523 ~~112.061, shall only be authorized for officers and employees of~~
524 ~~the agency, other authorized persons, travel writers, tour~~
525 ~~brokers, or other persons connected with the tourist industry~~

526 ~~when traveling pursuant to paragraph (c). All other~~
527 ~~transportation and incidental expenses pursuant to this~~
528 ~~subsection shall be as provided in s. 112.061. Operational or~~
529 ~~promotional advancements, as defined in s. 288.35(4), obtained~~
530 ~~pursuant to this subsection, shall not be commingled with any~~
531 ~~other funds.~~

532 ~~(b) Pay by advancement or reimbursement, or a combination~~
533 ~~thereof, the costs of per diem and incidental expenses of~~
534 ~~officers and employees of the agency and other authorized~~
535 ~~persons, for foreign travel at the current rates as specified in~~
536 ~~the federal publication "Standardized Regulations (Government~~
537 ~~Civilians, Foreign Areas)." The provisions of this paragraph~~
538 ~~shall apply for any officer or employee of the agency traveling~~
539 ~~in foreign countries for the purposes of promoting tourism and~~
540 ~~travel to the county, if such travel expenses are approved and~~
541 ~~certified by the agency head from whose funds the traveler is~~
542 ~~paid. As used in this paragraph, the term "authorized person"~~
543 ~~shall have the same meaning as provided in s. 112.061(2)(c).~~
544 ~~With the exception of provisions concerning rates of payment for~~
545 ~~per diem, the provisions of s. 112.061 are applicable to the~~
546 ~~travel described in this paragraph. As used in this paragraph,~~
547 ~~"foreign travel" means all travel outside the United States.~~
548 ~~Persons traveling in foreign countries pursuant to this~~
549 ~~subsection shall not be entitled to reimbursements or~~
550 ~~advancements pursuant to s. 112.061(6)(a)2.~~

~~(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.~~

~~(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).~~

~~1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.~~

~~2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:~~

~~a. Booking business records, as defined in s. 255.047.~~

~~b. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.~~

~~(c) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance.~~

Section 2. (1) The changes made by this act to s. 125.0104, Florida Statutes, apply to all taxes levied under that section on or before June 30, 2025, as that section existed before July 1, 2025, and to all taxes thereafter levied pursuant to s. 125.0104, Florida Statutes, as amended by this act.

(2) Any tourist development council created pursuant to s. 125.0104(4)(e), Florida Statutes, as it existed before July 1, 2025, shall be dissolved no later than December 31, 2025.

(3) Any county tourism promotion agency created pursuant to s. 125.0104(9), Florida Statutes, may continue as an agency of the county after December 31, 2025, only if affirmatively approved by resolution of the board of county commissioners on or before December 31, 2025, and only for the express purposes set forth in such resolution.

Section 3. Paragraph (d) of subsection (2) of section

212.0306, Florida Statutes, is amended to read:

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

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. An ordinance that levies and imposes a tax pursuant to this paragraph expires 8 years after the effective date of the ordinance that is approved in a referendum. However, an ordinance may be reenacted for subsequent 8-year periods if each 8-year period is approved in a referendum to reenact an expiring tax authorized under this paragraph must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum appears ~~may appear~~ on the ballot only once within the 48-month period.

Section 4. Subsection (12) is added to section 212.055,

Florida Statutes, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(12) REDUCTION OR REPEAL OF SURTAX.—Beginning on October 1 of the fourth year a surtax is levied under this section, the governing board or school board that levies such surtax may, by ordinance or resolution that is approved by a two-thirds vote of the governing board or school board, reduce the surtax to any rate allowable under this chapter, or may repeal the surtax in its entirety. Any reduction or repeal shall take effect on the January 1 following approval of the ordinance or resolution reducing the rate of or repealing a surtax under this subsection, unless January 1 of a later year is specified in the ordinance or resolution.

Section 5. Paragraph (b) of subsection (2) of section 72.011, Florida Statutes, is amended to read:

72.011 Jurisdiction of circuit courts in specific tax matters; administrative hearings and appeals; time for commencing action; parties; deposits.—

(2)

(b) The date on which an assessment or a denial of refund becomes final and procedures by which a taxpayer must be notified of the assessment or of the denial of refund must be established:

1. By rule adopted by the Department of Revenue;

2. With respect to assessments or refund denials under chapter 207, by rule adopted by the Department of Highway Safety and Motor Vehicles;

3. With respect to assessments or refund denials under chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted by the Department of Business and Professional Regulation; or

4. With respect to taxes that a county collects or enforces under s. 125.0104(8) ~~s. 125.0104(10)~~ or s. 212.0305(5), by an ordinance that may additionally provide for informal dispute resolution procedures in accordance with s. 213.21.

Section 6. Subsection (1) of section 72.031, Florida Statutes, is amended to read:

72.031 Actions under s. 72.011(1); parties; service of

process.—

(1) In any action brought in circuit court pursuant to s. 72.011(1), the person initiating the action shall be the plaintiff and the Department of Revenue shall be the defendant, except that for actions contesting an assessment or denial of refund under chapter 207 the Department of Highway Safety and Motor Vehicles shall be the defendant, for actions contesting an assessment or denial of refund under chapters 210, 550, 561, 562, 563, 564, and 565 the Department of Business and Professional Regulation shall be the defendant, and for actions contesting an assessment or denial of refund of a tax imposed under s. 125.0104 or s. 212.0305 by a county that has elected under s. 125.0104(8) ~~s. 125.0104(10)~~ or s. 212.0305(5), respectively, to administer the tax, the defendant shall be the county and the Department of Revenue. It shall not be necessary for the Governor and Cabinet, constituting the Department of Revenue, to be named as party defendants or named separately as individual parties; nor shall it be necessary for the executive director of the department to be named as an individual party.

Section 7. Paragraph (b) of subsection (2) of section 212.181, Florida Statutes, is amended to read:

212.181 Determination of business address situs, distributions, and adjustments.—

(2)

(b) A county that imposes a tourist development tax in a

subcounty special district pursuant to s. 125.0104(3)(b) must identify the subcounty special district addresses to which the tourist development tax applies as part of the address information submission required under paragraph (a). This paragraph does not apply to counties that self-administer the tax pursuant to s. 125.0104(8) ~~s. 125.0104(10)~~.

Section 8. This act shall take effect July 1, 2025.