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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/27/2025	.	
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The Committee on Community Affairs (Trumbull) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (n) of subsection (3) of section
125.0104, Florida Statutes, is amended, and paragraphs (f)
through (i) are added to subsection (4) of that section, to
read:

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



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

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

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall 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.

A county that imposes the tax authorized in this paragraph may



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not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). The provisions of paragraphs (4)(a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of the additional tax authorized 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 the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(f) Any tax imposed pursuant to this section and in effect on June 30, 2025, must be renewed by an ordinance approved in a referendum held pursuant to subsection (6) on or before January 1, 2033, in order to remain in effect after January 1, 2033.

(g) The state covenants with holders of bonds or other instruments of indebtedness issued by counties before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1,



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2025. Paragraph (f) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (f) applies as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

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

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

1. The proceeds of the tax will be used for the purpose of servicing bond indebtedness;

2. The ordinance enacting a new tax, or reenacting an existing tax, specifies that the proceeds from the new or reenacted tax will be used for the purpose of servicing bond indebtedness; specifies the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what the purposes of the bond indebtedness are; and

3. The referendum question on the ballot pursuant to paragraph (6)(b) specifies that the proceeds of the tax will be used for the purpose of servicing bond indebtedness and includes a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the



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tax may be imposed.

Section 2. 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 3. Subsection (11) of section 212.055, Florida Statutes, is renumbered as subsection (12), paragraphs (c) and (f) of subsection (1) are amended, and a new subsection (11) is



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added to that section, 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.

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

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

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

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



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performance audit.

b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s.

100.371(11).

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

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

(11) LIMITATIONS ON LEVY.—

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

(b) The state covenants with holders of bonds or other instruments of indebtedness issued by counties or school boards before July 1, 2025, that it will not impair or materially alter the rights of those holders or relieve counties or school boards of the duty to meet their obligations as a result of previous pledges or assignments entered into under this section as it existed before July 1, 2025. Paragraph (a) does not apply in any case in which the proceeds of a tax levied pursuant to this section on or before June 30, 2025, have been pledged to secure



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and liquidate revenue bonds or revenue refunding bonds as authorized by this section, unless such bonds are retired before January 1, 2033. If the bonds are not retired before January 1, 2033, paragraph (a) shall apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(c) Except as provided in paragraph (4)(b) and paragraph (d), any new or reenacted discretionary sales surtax levied pursuant to a referendum held on or after July 1, 2025, may not be levied for more than 8 years unless reenacted by ordinance, or resolution for the purpose of the surtax authorized under subsection (6), subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (10).

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

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

2. The ordinance, or resolution for the purpose of the surtax authorized under subsection (6), enacting a new surtax, or reenacting an existing surtax specifies that the proceeds from the new or reenacted surtax will be used for the purpose of servicing bond indebtedness; specifies the maximum duration of such bond indebtedness, not to exceed 30 years; and provides specificity regarding what the purposes of the bond indebtedness are; and

3. The referendum question on the ballot specifies that the proceeds of the surtax will be used for the purpose of servicing bond indebtedness and includes a brief and general description



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of the purposes for which the indebtedness will be incurred and
the maximum length of time the surtax may be imposed.

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

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

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to local option taxes; amending s.
125.0104, F.S.; requiring specified taxes to be
renewed by an ordinance in a specified manner;
providing an exception; providing construction;
providing for the expiration of specified ordinances;
authorizing the adoption of new ordinances; providing
an exception; amending s. 212.0306, F.S.; providing
for the expiration of specified ordinances;
authorizing the adoption of new ordinances; amending
s. 212.055, F.S.; requiring specified taxes to be
renewed by an ordinance in a specified manner;
providing an exception; providing construction;
providing for the expiration of specified ordinances;
authorizing the adoption of new ordinances; providing
an exception; providing an effective date.