



928258

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
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The Committee on Finance and Tax (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), (g),  
and (h) are added to subsection (4) of that section, to read:

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

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



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(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 not expend any ad valorem tax revenues for the acquisition,



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40 construction, reconstruction, or renovation of a facility for  
41 which tax revenues are used pursuant to subparagraph 1. The  
42 provision of paragraph (b) which prohibits any county authorized  
43 to levy a convention development tax pursuant to s. 212.0305  
44 from levying more than the 2-percent tax authorized by this  
45 section does ~~shall~~ not apply to the additional tax authorized by  
46 this paragraph in counties which levy convention development  
47 taxes pursuant to s. 212.0305(4)(a). Paragraphs (4)(a)-(d) do  
48 ~~Subsection (4) does~~ not apply to the adoption of the additional  
49 tax authorized in this paragraph. The effective date of the levy  
50 and imposition of the tax authorized under this paragraph is the  
51 first day of the second month following approval of the  
52 ordinance by referendum or the first day of any subsequent month  
53 specified in the ordinance. A certified copy of such ordinance  
54 must ~~shall~~ be furnished by the county to the Department of  
55 Revenue within 10 days after approval of the ordinance.

56 (4) ORDINANCE LEVY TAX; PROCEDURE.—

57 (f) Any tax imposed pursuant to this section and in effect  
58 on June 30, 2025, which is required to be approved by voters in  
59 a referendum under this section must be renewed or reenacted by  
60 an ordinance approved in a referendum held pursuant to  
61 subsection (6) on or before January 1, 2033, or the expiration  
62 date for the tax as of June 30, 2025, whichever is later, in  
63 order to remain in effect after January 1, 2033, or the existing  
64 expiration date. Any tax imposed pursuant to this section  
65 approved by voters in a referendum under this section before  
66 July 1, 2025, which has not yet been levied must be renewed or  
67 reenacted by an ordinance approved in a referendum held pursuant  
68 to subsection (6) on or before 8 years from the date the tax



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takes effect, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect.

(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, 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) Any tax imposed pursuant to this section which is required to be approved by voters in a referendum under this section must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (6) in order to be renewed or reenacted. If the proceeds of the tax will be used for the purpose of servicing bond indebtedness, the ordinance enacting a new tax or renewing or reenacting an existing tax must specify that the proceeds from the new, renewed, or reenacted tax will be used for the purpose of servicing bond indebtedness and that the maximum duration of such bond indebtedness is not to exceed 30 years. The ordinance must also provide specificity regarding the purposes of the bond indebtedness. Additionally, if the



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proceeds of the tax will be used for the purpose of servicing bond indebtedness, the referendum question on the ballot must specify that the proceeds of the tax will be used for that purpose and must include a brief and general description of the purposes for which the indebtedness will be incurred and the maximum length of time the 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. Any tax levied pursuant to this paragraph and in effect on June 30, 2025, must be reenacted by an ordinance approved in a referendum on or before January 1, 2033, or the expiration date for the tax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any tax levied pursuant to this paragraph must have an expiration date. A referendum to reenact an expiring tax authorized under this



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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 may appear on the ballot only once within the 48-month period.

Section 3. Present subsection (11) of section 212.055, Florida Statutes, is redesignated as subsection (12), a new subsection (11) is added to that section, and paragraph (c) of subsection (1) of that section is amended, 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



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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 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.

(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 or continued by an ordinance or by a 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, or the expiration date for the surtax as of June 30, 2025, whichever is later, in order to remain in effect after January 1, 2033, or the existing expiration date. Any surtax imposed pursuant to this section approved by voters in a referendum under this section before July 1, 2025, which has not yet been levied must be renewed or continued by an ordinance



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approved in a referendum held pursuant to subsection (10) on or before 8 years from the date the surtax takes effect, or the expiration date for the surtax as of June 30, 2025, whichever is later, in order to remain in effect.

(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 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) must apply as though January 1, 2033, were instead replaced with January 1 of the year following the retirement of such bonds.

(c) Any surtax imposed pursuant to this section which is required to be approved by voters in a referendum under this section must have an expiration date and be subject to approval by a majority of the electors voting in a subsequent referendum held pursuant to subsection (10) in order to be reenacted or continued. If the proceeds of the surtax will be used for the purpose of servicing bond indebtedness, the ordinance, or the resolution for the purpose of the surtax authorized under subsection (6), enacting a new surtax or reenacting an existing surtax must specify that the proceeds from the new or reenacted





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surtax will be used for the purpose of servicing bond  
indebtedness and that the maximum duration of such bond  
indebtedness is not to exceed 30 years. The ordinance or  
resolution must also provide specificity regarding the purposes  
of the bond indebtedness. Additionally, if the proceeds of the  
surtax will be used for the purpose of servicing bond  
indebtedness, the referendum question on the ballot must specify  
that the proceeds of the surtax will be used for the purpose of  
servicing bond indebtedness and must include a brief and general  
description of the purposes for which the indebtedness will be  
incurred and the maximum length of time the surtax may be  
imposed.

(d) This subsection does 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 that specified taxes be  
renewed or reenacted by an ordinance in a specified  
manner; providing construction and applicability;  
requiring that specified taxes have an expiration date  
and are subject to approval in a specified manner;  
requiring that specified ordinances specify certain  
information if certain conditions are met; amending s.



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212.0306, F.S.; requiring that specified taxes be  
reenacted by an ordinance in a specified manner;  
requiring that such taxes have an expiration date;  
amending s. 212.055, F.S.; conforming provisions to  
changes made by the act; requiring that specified  
taxes be renewed or continued by an ordinance in a  
specified manner; providing construction and  
applicability; requiring that specified taxes have an  
expiration date and are subject to approval in a  
specified manner; requiring that specified ordinances  
specify certain information if certain conditions are  
met; providing an effective date.