

By Senator Trumbull

2-01055-25

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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       (h), and (i) are added to subsection (4) of that section, to  
23       read:

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

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

27       (n) In addition to any other tax that is imposed under this  
28       section, a county that has imposed the tax under paragraph (1)  
29       may impose an additional tax that is no greater than 1 percent

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30 on the exercise of the privilege described in paragraph (a) by  
31 ordinance approved by referendum pursuant to subsection (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

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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,

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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 be  
99 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 the  
108 proceeds of the tax will be used for the purpose of servicing  
109 bond indebtedness and includes a brief and general description  
110 of the purposes for which the indebtedness will be incurred.

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

113 212.0306 Local option food and beverage tax; procedure for  
114 levying; authorized uses; administration.—

115 (2)

116 (d) Sales in cities or towns presently imposing a municipal

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117 resort tax as authorized by chapter 67-930, Laws of Florida, are  
118 exempt from the taxes authorized by subsection (1); however, the  
119 tax authorized by paragraph (1)(b) may be levied in such city or  
120 town if the governing authority of the city or town adopts an  
121 ordinance that is subsequently approved by a majority of the  
122 electors in such city or town voting in a referendum held at a  
123 general election as defined in s. 97.021. Any tax levied in a  
124 city or town pursuant to this paragraph takes effect on the  
125 first day of January following the general election in which the  
126 ordinance was approved. An ordinance that levies and imposes a  
127 tax pursuant to this paragraph expires 8 years after the  
128 effective date of the ordinance that is approved in a  
129 referendum, but may be renewed for subsequent 8-year periods if  
130 each 8-year period is approved in a referendum held pursuant to  
131 subsection (6). A referendum to reenact an expiring tax  
132 authorized under this paragraph must be held at a general  
133 election occurring within the 48-month period immediately  
134 preceding the effective date of the reenacted tax, and the  
135 referendum may appear on the ballot only once within the 48-  
136 month period.

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

141 212.055 Discretionary sales surtaxes; legislative intent;  
142 authorization and use of proceeds.—It is the legislative intent  
143 that any authorization for imposition of a discretionary sales  
144 surtax shall be published in the Florida Statutes as a  
145 subsection of this section, irrespective of the duration of the

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146 levy. Each enactment shall specify the types of counties  
 147 authorized to levy; the rate or rates which may be imposed; the  
 148 maximum length of time the surtax may be imposed, if any; the  
 149 procedure which must be followed to secure voter approval, if  
 150 required; the purpose for which the proceeds may be expended;  
 151 and such other requirements as the Legislature may provide.  
 152 Taxable transactions and administrative procedures shall be as  
 153 provided in s. 212.054.

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

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

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

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

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

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

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

181 (11) LIMITATIONS ON LEVY.—

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

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

203 (c) Except as provided in paragraph (4) (b) and paragraph

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

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

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

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

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

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

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