

By the Committee on Community Affairs; and Senator Trumbull

578-02826-25

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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.

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

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.—

(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

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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, 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

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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, 2033. If the
89 bonds are not retired before January 1, 2033, paragraph (f)
90 applies as though January 1, 2033, 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 tax will be used for the purpose of
101 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; specifies the maximum duration of such bond
106 indebtedness, not to exceed 30 years; and provides specificity
107 regarding what the purposes of the bond indebtedness are; and

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

114 Section 2. Paragraph (d) of subsection (2) of section
115 212.0306, Florida Statutes, is amended to read:

116 212.0306 Local option food and beverage tax; procedure for

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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 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

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

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

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

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

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

172 b. File the initiative petition and its required valid
173 signatures with the supervisor of elections. The supervisor of
174 elections shall verify signatures and retain signature forms in

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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 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

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204 instead replaced with January 1 of the year following the
205 retirement of such bonds.

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

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

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

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

226 3. The referendum question on the ballot specifies that the
227 proceeds of the surtax will be used for the purpose of servicing
228 bond indebtedness and includes a brief and general description
229 of the purposes for which the indebtedness will be incurred and
230 the maximum length of time the surtax may be imposed.

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

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233 subsection (9).

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