

1 A bill to be entitled
 2 An act relating to tourist development taxes; amending
 3 s. 125.0104, F.S.; deleting a provision requiring a
 4 specified percentage of all tourist development tax
 5 revenues to be used to promote and advertise tourism;
 6 providing an effective date.

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

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 10 **Section 1. Paragraph (a) of subsection (5) of section**
 11 **125.0104, Florida Statutes, is amended to read:**

12 125.0104 Tourist development tax; procedure for levying;
 13 authorized uses; referendum; enforcement.—

14 (5) AUTHORIZED USES OF REVENUE.—

15 (a) All tax revenues received pursuant to this section by
 16 a county imposing the tourist development tax shall be used by
 17 that county for the following purposes only:

18 1. To acquire, construct, extend, enlarge, remodel,
 19 repair, improve, maintain, operate, or promote one or more:

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

24 b. Auditoriums that are publicly owned but are operated by
 25 organizations that are exempt from federal taxation pursuant to

26 26 U.S.C. s. 501(c)(3) and open to the public, within the
 27 boundaries of the county or subcounty special taxing district in
 28 which the tax is levied; or

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

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

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

42 4. To fund convention bureaus, tourist bureaus, tourist
 43 information centers, and news bureaus as county agencies or by
 44 contract with the chambers of commerce or similar associations
 45 in the county, which may include any indirect administrative
 46 costs for services performed by the county on behalf of the
 47 promotion agency;

48 5. To finance beach park facilities, or beach, channel,
 49 estuary, or lagoon improvement, maintenance, renourishment,
 50 restoration, and erosion control, including construction of

51 beach groins and shoreline protection, enhancement, cleanup, or
52 restoration of inland lakes and rivers to which there is public
53 access as those uses relate to the physical preservation of the
54 beach, shoreline, channel, estuary, lagoon, or inland lake or
55 river. However, any funds identified by a county as the local
56 matching source for beach renourishment, restoration, or erosion
57 control projects included in the long-range budget plan of the
58 state's Beach Management Plan, pursuant to s. 161.091, or funds
59 contractually obligated by a county in the financial plan for a
60 federally authorized shore protection project may not be used or
61 loaned for any other purpose. In counties of fewer than 100,000
62 population, up to 10 percent of the revenues from the tourist
63 development tax may be used for beach park facilities; or

64 6. To acquire, construct, extend, enlarge, remodel,
65 repair, improve, maintain, operate, or finance public facilities
66 within the boundaries of the county or subcounty special taxing
67 district in which the tax is levied, if the public facilities
68 are needed to increase tourist-related business activities in
69 the county or subcounty special district and are recommended by
70 the county tourist development council created pursuant to
71 paragraph (4) (e). Tax revenues may be used for any related land
72 acquisition, land improvement, design and engineering costs, and
73 all other professional and related costs required to bring the
74 public facilities into service. As used in this subparagraph,
75 the term "public facilities" means major capital improvements

76 that have a life expectancy of 5 or more years, including, but
77 not limited to, transportation, sanitary sewer, solid waste,
78 drainage, potable water, and pedestrian facilities. Tax revenues
79 may be used for these purposes only if the following conditions
80 are satisfied:

81 a. In the county fiscal year immediately preceding the
82 fiscal year in which the tax revenues were initially used for
83 such purposes, at least \$10 million in tourist development tax
84 revenue was received;

85 b. The county governing board approves the use for the
86 proposed public facilities by a vote of at least two-thirds of
87 its membership;

88 c. No more than 70 percent of the cost of the proposed
89 public facilities will be paid for with tourist development tax
90 revenues, and sources of funding for the remaining cost are
91 identified and confirmed by the county governing board; and

92 ~~d. At least 40 percent of all tourist development tax~~
93 ~~revenues collected in the county are spent to promote and~~
94 ~~advertise tourism as provided by this subsection; and~~

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

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100 Subparagraphs 1. and 2. may be implemented through service

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101 | contracts and leases with lessees that have sufficient expertise
102 | or financial capability to operate such facilities.

103 | **Section 2.** This act shall take effect July 1, 2025.