

# FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

*This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.*

**BILL #:** [CS/HB 4047](#)

**TITLE:** Lee County Tourist Development Council, Lee County

**SPONSOR(S):** Giallombardo

**COMPANION BILL:** None

**LINKED BILLS:** None

**RELATED BILLS:** None

## Committee References

[Intergovernmental Affairs](#)

10 Y, 0 N, As CS



[State Affairs](#)

26 Y, 0 N

## SUMMARY

### **Effect of the Bill:**

The bill increases the number of board members appointed to the Lee County Tourist Development Council from nine to 11 by adding an additional municipal elected official and a member representing the tourism industry. The bill also revises the criteria for which municipal elected officials serve on the council and removes the provision that the municipal officials serve two-year terms.

### **Fiscal or Economic Impact:**

The Economic Impact Statement for the bill states the council will incur \$2,500 in expenses for the first fiscal year and \$1,125 in the second fiscal year for equipment and travel expenses for the additional board members.

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## ANALYSIS

### **EFFECT OF THE BILL:**

The bill revises the composition of the [Lee County Tourist Development Council](#) (Council), a nine-member [tourist development council](#) appointed as an advisory committee to the Lee County Board of County Commissioners,<sup>1</sup> to increase the number of seats on the Council from nine to 11. The bill increases the number of Council members who are involved in the tourism industry from six to seven. Of these seven members, the bill requires between three and five to be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county. (Section [1](#))

The bill increases the number of seats that are filled by municipal elected officials from two to three, and provides the following requirements for the three municipal officials:

- One official must be from the most populous municipality.
- One official must be from the municipality that generated the highest revenues from the tourist development tax in the most recent fiscal year.
- One official must be from the other municipalities and serves a one-year term. (Section [1](#))

If the municipality that generated the highest revenues from the [tourist development tax](#) in the most recent fiscal year is also the most populous municipality, the bill provides that the municipal official representing the municipality with the highest tourist development tax revenue in the recent fiscal year must come from the municipality that generated the second highest revenues from the tourist tax in the most recent fiscal year. The bill also removes the provision that the elected officials serve two-year terms. (Section [1](#))

The changes in the composition of the membership of the Council take effect on July 1, 2026. (Section [1](#))

<sup>1</sup> Lee County Tourist Development Council, [Tourist Development Council](#) (last visited Jan. 23, 2026).

**STORAGE NAME:** h4047c.SAC

**DATE:** 2/10/2026

The bill provides an effective date of upon becoming a law. (Section [2](#))

## FISCAL OR ECONOMIC IMPACT:

### LOCAL GOVERNMENT:

The Economic Impact Statement for the bill states the Council will incur \$2,500 in expenses for the first fiscal year and \$1,125 in the second fiscal year for equipment and travel expenses for the additional board members.

## RELEVANT INFORMATION

### SUBJECT OVERVIEW:

#### [Tourist Development Tax](#)

The Local Option Tourist Development Act (Act)<sup>2</sup> allows counties to levy a tourist development tax (TDT) on the short-term (six months or less) rental or lease of hotel, motel, apartment, mobile home park, recreational vehicle park, condominium, or timeshare accommodations.<sup>3</sup>

The TDT must be approved by a countywide referendum held at a general election.<sup>4</sup> The county must then adopt an ordinance for the levy and imposition of the tax,<sup>5</sup> which must include a tourist development plan prepared by the tourist development council.<sup>6</sup> The tourist development plan must include the anticipated net tax revenue to be derived by the county for the two years following the tax levy, as well as a list of the proposed uses of the tax and the approximate cost for each project or use.<sup>7</sup> The tourist development plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.<sup>8</sup> Once a county has obtained approval to levy a TDT through a referendum, that county is not required to seek electorate approval through a referendum to continue levying such TDT.<sup>9</sup>

Depending on a county's eligibility to levy such taxes, the maximum potential TDT rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.<sup>10</sup>
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least three years.<sup>11</sup>
- A high tourism impact tax may be levied at an additional 1 percent.<sup>12</sup>
- A professional sports franchise facility tax may be levied up to an additional 1 percent.<sup>13</sup>
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.<sup>14</sup>

TDTs are levied in 62 of 67 counties, and total rates range from 2 to 6 percent.<sup>15</sup>

<sup>2</sup> [S. 125.0104\(1\), F.S.](#)

<sup>3</sup> [S. 125.0104\(3\), F.S.](#)

<sup>4</sup> [S. 125.0104\(6\), F.S.](#) and [s. 125.0104\(3\)\(d\), F.S.](#)

<sup>5</sup> [S. 125.0104\(4\)\(a\), F.S.](#)

<sup>6</sup> [S. 125.0104\(4\)\(c\), F.S.](#)

<sup>7</sup> *Id.*

<sup>8</sup> [S. 125.0104\(4\)\(d\), F.S.](#)

<sup>9</sup> [S. 125.0104\(3\)\(d\), F.S.](#)

<sup>10</sup> [S. 125.0104\(3\)\(c\), F.S.](#)

<sup>11</sup> [S. 125.0104\(3\)\(d\), F.S.](#)

<sup>12</sup> [S. 125.0104\(3\)\(m\), F.S.](#)

<sup>13</sup> [S. 125.0104\(3\)\(l\), F.S.](#) Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training facilities or professional sports franchises, and convention centers and to promote and advertise tourism.

<sup>14</sup> [S. 125.0104\(3\)\(n\), F.S.](#)

Each county may utilize the TDT revenues to:

- Acquire, construct, or improve a publicly owned and operated convention center, sports stadium, auditorium, aquarium, or museum;
- Promote and advertise tourism;
- Fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations;
- Finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access;
- Acquire, construct, and improve public facilities needed to increase tourist-related business activities, if the county had at least \$10 million in TDT revenue in the preceding fiscal year or the county is a fiscally constrained county adjacent to the Gulf of America or the Atlantic Ocean; and
- Employ, train, equip, insure, or otherwise fund the provision of certified lifeguards for beaches on the Gulf of America or the Atlantic Ocean.<sup>16</sup>

### **Tourist Development Councils**

The Act requires a county that levies a TDT to create, by ordinance, a nine-member tourist development council for the purpose of reviewing the use of revenues generated by the tax.<sup>17</sup> The council must meet at least quarterly to perform the duties required by the county ordinance, including making recommendations to the county as to:

- The efficient operation of special projects;
- The use of the TDT revenue; and
- Unauthorized expenditures.<sup>18</sup>

Council members are appointed by the governing board of the county and serve staggered terms of four years.<sup>19</sup>

The council structure is as follows:

- The chair of the county governing board serves as chair of the council or appoints a member of the county governing board as council chair.
- Two council members must be elected municipal officials, at least one of whom must be from the most populous city in the county or special taxing district in which the TDT is levied.
- Six council members must be persons involved in the tourist industry with an interest in tourist development, of which three to four members must be owners or operators of tourist accommodations in the county and subject to the tax.<sup>20</sup>

### **Lee County Tourist Development Council**

In 1982, Lee County citizens voted by referendum to form a tourism organization to promote the county's off-season vacation assets.<sup>21</sup> A 2 percent tax on short-term accommodations was approved to support the new Lee County Tourist Development Council (Council) and its promotions. In 1988, an additional 1 percent tourist tax was levied to increase the total tourist tax to 3 percent. In 2005, the Lee County Board of County Commissioners approved an additional 2 percent tax to increase the tourist tax to a total of 5 percent.

The Council oversees the county's TDT fund, provides direction on programs and budget, and reviews the expenditures of the Lee County Visitor & Convention Bureau.<sup>22</sup> The Council approves annual funding for the

<sup>15</sup> Office of Economic and Demographic Research, [2024 Local Government Financial Information Handbook](#), pp. 251-252 (last visited Jan. 23, 2026).

<sup>16</sup> [S. 125.0104\(5\)\(a\), F.S.](#)

<sup>17</sup> [S. 125.0104\(4\)\(e\), F.S.](#)

<sup>18</sup> *Id.*

<sup>19</sup> [S. 125.0104\(4\)\(e\), F.S.](#)

<sup>20</sup> *Id.*

<sup>21</sup> Lee County Tourist Development Council, [Tourist Development Council](#) (last visited Jan. 23, 2026).

<sup>22</sup> *Id.*

maintenance of Lee County beaches, beach renourishment projects, and beach and shoreline capital projects such as piers, boardwalks, parks and re-vegetation.

In 2013, the Legislature provided an exception to the Act to revise the Council’s membership.<sup>23</sup> Rather than one municipal official being from the most populous city in the county as required by general law,<sup>24</sup> the special act provided that one municipal elected official was to be selected from one of the two municipalities that generated the highest revenues from the tourist tax in the previous two fiscal years, with those two municipalities rotating membership every two years. A second municipal elected official was to be selected from one of the remaining municipalities and also rotate every two years. The two-year rotation of these members necessitated a two-year term for those seats on the Council, rather than the four-year terms provided in general law.<sup>25</sup> All of the remaining provisions of the Act still applied to the Council.

**Local Bill Forms**

The Florida Constitution prohibits the passage of any special act unless a notice of intention to seek enactment of the bill has been published as provided by general law or the act is conditioned to take effect only upon approval by referendum vote of the electors in the area affected.<sup>26</sup> A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website<sup>27</sup> at least 30 days prior to the introduction of the local bill in the House or Senate.<sup>28</sup> The bill was noticed in the [Fort Myers Press on November 11, 2025](#).

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement Form be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.<sup>29</sup> Under the policy, a committee or subcommittee may not consider a local bill unless these forms have been filed. The following forms have been submitted for the bill:

- [Local Bill Certification Form](#)
- [Economic Impact Statement Form](#)

**BILL HISTORY**

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
<a href="#">Intergovernmental Affairs Subcommittee</a>	10 Y, 0 N, As CS	1/28/2026	Darden	Hilliard
THE CHANGES ADOPTED BY THE COMMITTEE:	Clarifies that the changes in the Council’s composition do not interrupt the current term of any Council member except for the two current municipal members.			
<a href="#">State Affairs Committee</a>	26 Y, 0 N	2/10/2026	Williamson	Hilliard

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**THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.**  
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<sup>23</sup> [Ch. 2013-258, Laws of Fla.](#)

<sup>24</sup> [S. 125.0104\(4\)\(e\), F.S.](#)

<sup>25</sup> *Id.*

<sup>26</sup> [Art. III, s. 10, Fla. Const.](#)

<sup>27</sup> [S. 50.0311\(2\), F.S.](#)

<sup>28</sup> [S. 11.02, F.S.](#) If there is no newspaper circulated throughout or published in the county and no publicly accessible website has been designated, notice must be posted for at least 30 days in at least three public places in the county, one of which must be at the courthouse.

<sup>29</sup> Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Jan. 23, 2026).