

By Senator Smith

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1 A bill to be entitled
2 An act relating to the tourist development tax;
3 amending s. 125.0104, F.S.; revising the percentage of
4 tourist development tax revenues that must be spent to
5 promote and advertise tourism in order for any tourist
6 development tax revenues to be used for a specified
7 purpose; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Paragraph (a) of subsection (5) of section
12 125.0104, Florida Statutes, is amended to read:

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

15 (5) AUTHORIZED USES OF REVENUE.—

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

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

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

25 b. Auditoriums that are publicly owned but are operated by
26 organizations that are exempt from federal taxation pursuant to
27 26 U.S.C. s. 501(c)(3) and open to the public, within the
28 boundaries of the county or subcounty special taxing district in
29 which the tax is levied; or

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

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

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

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

49 5. To finance beach park facilities, or beach, channel,
50 estuary, or lagoon improvement, maintenance, renourishment,
51 restoration, and erosion control, including construction of
52 beach groins and shoreline protection, enhancement, cleanup, or
53 restoration of inland lakes and rivers to which there is public
54 access as those uses relate to the physical preservation of the
55 beach, shoreline, channel, estuary, lagoon, or inland lake or
56 river. However, any funds identified by a county as the local
57 matching source for beach renourishment, restoration, or erosion
58 control projects included in the long-range budget plan of the

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state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities;

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:

a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received or the county is a fiscally constrained county, as described in s. 218.67(1), located adjacent to the Gulf of America or the Atlantic Ocean;

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

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

d. At least 20 ~~40~~ percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and

e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county; or

7. To employ, train, equip, insure, or otherwise fund the provision of lifeguards certified by the American Red Cross, the Y.M.C.A., or an equivalent nationally recognized aquatic training program, for beaches on the Gulf of America or the Atlantic Ocean.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

Section 2. This act shall take effect July 1, 2026.