

HB 6007

2026

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.

7
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;

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 or the county is a fiscally constrained
85 county, as described in s. 218.67(1), located adjacent to the
86 Gulf of America or the Atlantic Ocean;

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

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

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

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

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

106
107 Subparagraphs 1. and 2. may be implemented through service
108 contracts and leases with lessees that have sufficient expertise
109 or financial capability to operate such facilities.

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