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LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Smith) recommended the following:

Senate Amendment (with title amendment)

Before line 96

insert:

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

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

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a



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11 county imposing the tourist development tax shall be used by
12 that county for the following purposes only:

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

15 a. Publicly owned and operated convention centers, sports
16 stadiums, sports arenas, coliseums, or auditoriums within the
17 boundaries of the county or subcounty special taxing district in
18 which the tax is levied;

19 b. Auditoriums that are publicly owned but are operated by
20 organizations that are exempt from federal taxation pursuant to
21 26 U.S.C. s. 501(c)(3) and open to the public, within the
22 boundaries of the county or subcounty special taxing district in
23 which the tax is levied; or

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

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

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

37 4. To fund convention bureaus, tourist bureaus, tourist
38 information centers, and news bureaus as county agencies or by
39 contract with the chambers of commerce or similar associations



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40 in the county, which may include any indirect administrative
41 costs for services performed by the county on behalf of the
42 promotion agency;

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

59 6. To acquire, construct, extend, enlarge, remodel, repair,
60 improve, maintain, operate, or finance public facilities within
61 the boundaries of the county or subcounty special taxing
62 district in which the tax is levied, if the public facilities
63 are needed to increase tourist-related business activities in
64 the county or subcounty special district and are recommended by
65 the county tourist development council created pursuant to
66 paragraph (4) (e). Tax revenues may be used for any related land
67 acquisition, land improvement, design and engineering costs, and
68 all other professional and related costs required to bring the



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69 public facilities into service. As used in this subparagraph,
70 the term "public facilities" means major capital improvements
71 that have a life expectancy of 5 or more years, including, but
72 not limited to, transportation, sanitary sewer, solid waste,
73 drainage, potable water, and pedestrian facilities. Tax revenues
74 may be used for these purposes only if the following conditions
75 are satisfied:

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

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

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

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

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

96 7. To employ, train, equip, insure, or otherwise fund the
97 provision of lifeguards certified by the American Red Cross, the



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98 Y.M.C.A., or an equivalent nationally recognized aquatic
99 training program, for beaches on the Gulf of America or the
100 Atlantic Ocean; or

101 8. To fund operations and maintenance of a commuter rail
102 service as defined in s. 341.301 within a regional
103 transportation authority established under chapter 343,
104 including operations and maintenance funding contributions
105 agreed to in an interlocal funding agreement between the county
106 and municipal commuter rail funding partners allowing the use of
107 such funds.

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

112
113 ===== T I T L E A M E N D M E N T =====

114 And the title is amended as follows:

115 Delete line 2

116 and insert:

117 An act relating to taxation; amending s. 125.0104,
118 F.S.; revising the purposes for which counties are
119 required to use tourist development tax revenues;
120 amending ss. 125.0168,