



514398

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/03/2026	.	
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The Committee on Appropriations (Smith) recommended the following:

1           **Senate Amendment to Amendment (782234) (with title**  
2 **amendment)**

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4           Between lines 33 and 34  
5 insert:

6           Section 3. Paragraph (a) of subsection (5) of section  
7 125.0104, Florida Statutes, is amended to read:

8           125.0104 Tourist development tax; procedure for levying;  
9 authorized uses; referendum; enforcement.—

10           (5) AUTHORIZED USES OF REVENUE.—



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

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

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

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

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

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

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

38 4. To fund convention bureaus, tourist bureaus, tourist  
39 information centers, and news bureaus as county agencies or by



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40 contract with the chambers of commerce or similar associations  
41 in the county, which may include any indirect administrative  
42 costs for services performed by the county on behalf of the  
43 promotion agency;

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

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



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

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

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

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

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

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

97 7. To employ, train, equip, insure, or otherwise fund the



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98 provision of lifeguards certified by the American Red Cross, the  
99 Y.M.C.A., or an equivalent nationally recognized aquatic  
100 training program, for beaches on the Gulf of America or the  
101 Atlantic Ocean; or

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

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

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

115 And the title is amended as follows:

116 Delete line 2246

117 and insert:

118 applicability; amending s. 125.0104, F.S.; revising  
119 the purposes for which counties are required to use  
120 tourist development tax revenues; amending ss.  
121 125.0168, 166.223, and