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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/04/2016	.	
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The Committee on Appropriations (Gaetz) recommended the following:

1 **Senate Amendment to Amendment (403268) (with title**
2 **amendment)**

3
4 Between lines 4 and 5
5 insert:

6 Section 1. 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; or

20 b. Aquariums or museums that are publicly owned and
21 operated or owned and operated by not-for-profit organizations
22 and open to the public, within the boundaries of the county or
23 subcounty special taxing district in which the tax is levied;

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

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

33 4. To fund convention bureaus, tourist bureaus, tourist
34 information centers, and news bureaus as county agencies or by
35 contract with the chambers of commerce or similar associations
36 in the county, which may include any indirect administrative
37 costs for services performed by the county on behalf of the
38 promotion agency; ~~or~~

39 5. To finance beach park facilities or beach improvement,



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

54 6. In a Gulf Coast tourism county, to fund lifeguards, and
55 up to 10 percent of the revenues may be used to provide
56 emergency medical services, as defined in s. 401.107(3), or law
57 enforcement services that are needed for enhanced emergency
58 medical or public safety services related to increased tourism
59 and visitors to an area. If taxes collected pursuant to this
60 section are used to fund emergency medical services or public
61 safety services for tourism or special events, the governing
62 board of a county or municipality is prohibited from using such
63 taxes to supplant the normal operating expenses of an emergency
64 services department, a fire department, a sheriff's office, or a
65 police department. For the purposes of this subparagraph, the
66 term "Gulf Coast tourism county" shall mean a county which:

67 a. Is located adjacent to the Gulf of Mexico but not
68 adjacent to the Atlantic Ocean; and



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69 b. Collects a minimum of \$10 million in annual revenues
70 from any tax, or any combination of taxes, authorized to be
71 levied pursuant to this section.

72
73 Subparagraphs 1. and 2. may be implemented through service
74 contracts and leases with lessees that have sufficient expertise
75 or financial capability to operate such facilities.

76
77 ===== T I T L E A M E N D M E N T =====

78 And the title is amended as follows:

79 Delete line 1249

80 and insert:

81 An act relating to taxation; amending s. 125.0104,
82 F.S.; authorizing the use of certain tourist
83 development taxes in a Gulf Coast tourism county for
84 specified purposes; prohibiting certain uses of such
85 taxes by a governing board of a county or
86 municipality; defining the term "Gulf Coast tourism
87 county"; amending s. 196.012,