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LEGISLATIVE ACTION

Senate

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House

The Committee on Commerce and Tourism (Perry) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraphs (y) and (z) are added to subsection
(3) of section 11.45, Florida Statutes, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor
General may, pursuant to his or her own authority, or at the
direction of the Legislative Auditing Committee, conduct audits



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or other engagements as determined appropriate by the Auditor General of:

(y) The accounts and records pertaining to the use of funds from a tax imposed pursuant to s. 125.0104, s. 125.0108, or s. 212.0305 for tourism development or promotion by a local governmental entity, nonprofit organization, or for-profit organization, including a tourism promotion agency as defined in s. 288.12261 or a program or entity created by a tourism promotion agency.

(z) The accounts and records pertaining to:

1. An economic development agency of a county or municipality, including an economic development agency as defined in s. 288.0751 or a program or entity created by an economic development agency;

2. The county or municipal officers or employees assigned to promote the general business interests, industrial interests, or related responsibilities of the county or municipality; or

3. A private agency, person, partnership, corporation, or business entity authorized by the state, a municipality, or a county to promote the general business interests, industrial interests, or related responsibilities of the state, municipality, or county.

Section 2. Section 288.0751, Florida Statutes, is created to read:

288.0751 Local economic development agencies.—

(1) DEFINITIONS.—For purposes of this section:

(a) "Economic development activities" means:

1. Developing or improving local infrastructure, issuing bonds to finance or refinance the cost of capital projects for



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industrial or manufacturing plants, or leasing or conveying real property as part of an economic incentive agreement for one or more businesses.

2. Providing grants to private enterprises for the expansion of existing businesses or the attraction of new businesses.

3. Participating in trade shows and prospecting missions.

4. Making expenditures for the design of strategic plans for economic development.

5. Making expenditures for marketing and research services, including marketing specific sites for business and industry development or recruitment, and responding to inquiries from businesses and industries concerning the development of specific sites.

6. Providing economic development incentives, including:

a. Direct financial incentives of monetary assistance provided to businesses, including, but not limited to, grants, loans, equity investments, loan insurance and guarantees, and training subsidies.

b. Indirect financial incentives of grants and loans provided to businesses and community organizations that provide support to businesses or promote business investments or development.

c. Fee-based or tax-based incentives, including, but not limited to, credits, refunds, exemptions, and property tax abatement or assessment reductions.

d. Real property incentives, including, but not limited to, below-market interest rate leases or sales of real property.



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The term "economic development activities" does not include developing, maintaining, or improving infrastructure or public safety and other traditional functions of local government that benefit the public at large or otherwise provide an indirect or incidental benefit to the development of the local economy.

(b) "Economic development agency" means an entity, including, but not limited to, an agency as defined in s. 119.011, that receives public funds and is engaged in economic development activities on behalf of one or more local governmental entities.

1. An economic development agency may include any local governmental entity or any entity under contract with one or more local governmental entities to promote economic development activities on behalf of such local governmental entity or entities through the expenditure of public funds. An economic development agency may also include any private agency, person, partnership, corporation, or business entity authorized by a county or municipality to promote the general business or industrial interests of that county or municipality.

2. Enterprise Florida, Inc., and the Department of Economic Opportunity are not considered economic development agencies.

(c) "Local governmental entity" means the county or municipality on whose behalf the economic development agency engages in economic development activity.

(d) "Relative" has the same meaning as in s. 726.102.

(2) OPERATION.—An economic development agency must operate in accordance with the following:

(a) Each director, officer, and member of the board of directors of an economic development agency who is not otherwise



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required to file a financial disclosure pursuant to ch. 112 must
file an annual disclosure pursuant to s. 112.3145 as a local
officer. Directors, officers, and members of the board of
directors are considered local officers and the local
governmental entity is considered their agency.

(b) Directors, officers, and members of the board of
directors of an economic development agency must disclose to the
board any activity that may reasonably be construed to be a
conflict of interest. A rebuttable presumption of a conflict of
interest exists if any of the following occurs without prior
notice to the economic development agency's board:

1. A director, officer, or board member, or a relative of a
director, officer, or board member, enters into a contract for
goods or services with the agency.

2. A director, officer, or board member, or a relative of a
director, officer, or board member, holds an interest in a
corporation, limited liability corporation, partnership, limited
liability partnership, or other business entity that conducts
business with the agency or proposes to enter into a contract or
other transaction with the agency.

(c) If a director, officer, or board member, or a relative
of a director, officer, or board member, proposes to engage in
an activity that is a conflict of interest as described in
paragraph (b), the proposed activity must be listed on, and all
contracts and transactional documents related to the proposed
activity must be attached to, the meeting agenda for the
consideration of the contract. The disclosure must be placed on
the website of the economic development agency and included in
the minutes of each meeting of the board of directors of the



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economic development agency during which such contracts or
related expenditures are discussed or voted upon.

(d) A director, officer, or board member, or a relative of
a director or an officer, who is a party to, or has an interest
in, an activity that is a possible conflict of interest as
described in paragraph (b) may attend the meeting at which the
activity is considered by the board and is authorized to make a
presentation to the board regarding the activity. After the
presentation, the director, officer, or board member, or the
relative of the director or officer, must leave the meeting
during the discussion of, and the vote upon, the activity. A
director, officer, or board member who is a party to, or has an
interest in, the activity must recuse themselves from the vote.

(e) Board members shall serve without compensation but are
entitled to receive reimbursement for per diem and travel
expenses pursuant to s. 112.061. Any ordinance or resolution
enacted pursuant to s. 112.061(14) may apply to board members in
that county only if such ordinance or resolution applies
uniformly to all travel by county employees. Such expenses must
be paid out of the funds of the economic development agency.

(f) Officers, employees, or agents, including the president
or chief executive officer, may not receive compensation from
public funds for the performance of economic development-related
duties, responsibilities, or services in an amount that exceeds
the annual compensation of the chief administrative or executive
officer or employee of the local governmental entity on whose
behalf such activities are performed. Any payments of
performance bonuses or severance pay to officers, employees, or
agents from public funds are prohibited unless specifically



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authorized by law.

(g) An economic development agency must comply with the per diem and travel expense provisions of s. 112.061. Any ordinance or resolution enacted pursuant to s. 112.061(14) may apply to economic development agencies and their officers and employees in that county only if such ordinance or resolution applies uniformly to all travel by county employees.

(h) Officers and employees are subject to s. 112.313. However, any contract between an economic development agency and a political subdivision, local governmental entity, or another economic development agency to perform economic development activities does not violate s. 112.313(3) or (7).

(i) An economic development agency not otherwise subject to s. 287.057 must avoid, neutralize, or mitigate significant potential organizational conflicts of interest before it enters into a contract. If the economic development agency elects to mitigate a significant potential organizational conflict of interest, an adequate mitigation plan, including organizational, physical, and electronic barriers, shall be developed and the head of the economic development agency must certify that the award is in the best interests of the local governmental entity and submit such certification to the governing body of the local governmental entity within 3 business days after entering into the contract.

(j) Lodging expenses for an employee or board member may not exceed \$150 per day, excluding taxes, unless the economic development agency is participating in a negotiated group rate discount or the economic development agency provides documentation of at least three comparable alternatives



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demonstrating that such lodging at the required rate is not available. However, an employee or board member may expend his or her own funds for any lodging expenses in excess of \$150 per day.

(k) Economic development agency funds may not be expended for food, beverages, lodging, entertainment, or gifts for employees or board members, unless authorized pursuant to s. 112.061 or this section. Employees or board members may not accept or receive food, beverages, lodging, entertainment, or gifts from persons, vendors, or other entities doing business with the economic development agency unless such food, beverage, lodging, entertainment, or gift is available to similarly situated members of the general public.

Nothing in this subsection is intended to limit the applicability of ch. 112 to any person already subject to the provisions of such chapter.

(3) TRANSPARENCY.—

(a) All contracts entered into by an economic development agency shall include:

1. The purpose of the contract.
2. Specific performance standards and responsibilities for each entity.
3. A detailed project or contract budget, if applicable.
4. The value of any services provided.
5. The projected travel and entertainment expenses for employees and board members, if applicable.

(b) A proposed contract with an estimated total contract value of \$250,000 or more must be submitted to the governing



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body of the local governmental entity and published on such
entity's website at least 14 days before the contract is
executed. If the governing body of the local governmental entity
rejects such proposed contract by a majority vote held during
the 14-day period, the economic development agency may not
execute such proposed contract or any substantially similar
contract without obtaining a majority vote of the governing body
of the local governmental entity in favor of such contract. An
economic development agency may not enter into multiple related
contracts to avoid the requirements of this paragraph. If the
governing body of the local governmental entity does not take
action on the proposed contract within the 14-day period, the
contract may be executed.

(c)1. An economic development agency shall submit to the
governing body of the local governmental entity, within 30 days
after the end of its fiscal year, a complete and detailed report
setting forth all public and private financial data of the
economic development agency, and shall publish such report on
its website.

2. The financial data shall include:

a. The total amount of revenue received from public and
private sources.

b. The operating budget.

c. The total amount of salary, benefits, and other
compensation provided by the economic development agency to its
officers, employees, or agents, regardless of the funding
source.

d. An itemized account of all expenditures, including all
travel and entertainment expenditures.



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(d) The following information must be posted on the website of each economic development agency:

1. All contracts with a total contract value of \$5,000 or more. Such contracts must be posted within 5 business days after execution.

2. All contracts, information, and financial data submitted to the governing body of the local governmental entity. Such contracts, information, and data must be posted within 5 business days after submission.

3. Video recordings of each board meeting. Such recordings must be posted within 3 business days after the meeting.

4. A detailed report of expenditures following each marketing event paid for with economic development agency funds. Such report must be posted within 14 days after the event.

5. An annual itemized account of the total amount of funds spent by a third party on behalf of the economic development agency, its board members, or its employees.

6. An annual itemized account of the total amount of travel and entertainment expenditures.

(e) Notwithstanding any provision of law to the contrary, a record required under this section, including, but not limited to, a contract or agreement, is a public record and is not confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, except as provided in s. 288.075(5) and (6)(a)1. and 2. Such record shall be produced in full in accordance with this section or upon request.

(f) An economic development agency shall maintain and provide online access to all of the information required under this subsection. Each economic development agency shall provide



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the Department of Economic Opportunity with the specific website address where the required information is published and maintained online, and the Department of Economic Opportunity shall publish and maintain a single online directory which lists each economic development agency and the specific website address where such required information may be located.

(g) An economic development agency that fails to comply with the transparency and accountability requirements of this subsection may not receive or expend public funds until it becomes fully compliant.

(4) AUDITS.—The Auditor General shall annually select at least two economic development agencies that received public funds in the previous year and conduct audits, as defined in s. 11.45, to verify that funds were expended as required by this section and to verify that transparency and accountability requirements were met. If the Auditor General determines that funds were not expended as required by this section, he or she shall immediately report such findings to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

(5) PENALTIES.—It is unlawful for a person to knowingly and willfully make a materially false or misleading statement, provide false or misleading information, fail to report required information, or structure an organization or agreement to avoid the requirements of this section. A person who violates this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(6) APPLICABILITY.—A private entity that meets the definition of an economic development agency under subsection



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(1) due solely to the existence of a contract between the private entity and an economic development agency to engage in economic development activities is required to comply with this section only in connection with the performance of its obligations and the expenditure of funds pursuant to such contract. This section shall not be construed to require the private entity to report or conform its other business practices or activities to the provisions of this section, provided such practices or activities are not directly related to or funded by such contract. An entity that does not receive any public funds for economic development activities is not subject to this section if the entity does not concurrently employ or use the services of a local governmental entity employee for economic development activities.

(7) ENFORCEMENT.—The local governmental entity shall cease and desist from transferring or providing public funds to any economic development agency that fails to comply with this section.

Section 3. Section 288.12261, Florida Statutes, is created to read:

288.12261 Tourism promotion agencies.—

(1) DEFINITIONS.—For purposes of this section, the term:

(a) "Local governmental entity" means the county or municipality on whose behalf the tourism promotion agency engages in tourism promotion activity.

(b) "Promote tourism development" means using public funds to promote or perform the activities described in s. 125.0104(5).

(c) "Tourism promotion agency" means an entity, including,



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but not limited to, an agency as defined in s. 119.011, that receives public funds to promote tourism development on behalf of one or more local governmental entities.

1. A tourism promotion agency may include any local governmental entity or any entity under contract with one or more local governmental entities to promote tourism development on behalf of such local governmental entity or entities through the expenditure of public funds.

2. For purposes of this section, the Florida Tourism Industry Marketing Corporation and the Department of Economic Opportunity are not considered tourism promotion agencies.

(d) "Relative" has the same meaning as in s. 726.102.

(2) OPERATION.—A tourism promotion agency must operate in accordance with the following:

(a) Each director, officer, and member of the board of directors of a tourism promotion agency who is not otherwise required to file a financial disclosure pursuant to ch. 112 must file an annual disclosure pursuant to s. 112.3145 as a local officer. Directors, officers, and members of the board of directors are considered local officers and the local governmental entity is considered their agency.

(b) Directors, officers, and members of the board of directors of a tourism promotion agency must disclose to the board any activity that may reasonably be construed to be a conflict of interest. A rebuttable presumption of a conflict of interest exists if any of the following occurs without prior notice to the tourism promotion agency's board:

1. A director, officer, or board member, or a relative of a director, officer, or board member, enters into a contract for



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goods or services with the agency.

2. A director, officer, or board member, or a relative of a director, officer, or board member, holds an interest in a corporation, limited liability corporation, partnership, limited liability partnership, or other business entity that conducts business with the agency or proposes to enter into a contract or other transaction with the agency.

(c) If a director, officer, or board member, or a relative of a director, officer, or board member, proposes to engage in an activity that is a conflict of interest as described in paragraph (b), the proposed activity must be listed on, and all contracts and transactional documents related to the proposed activity must be attached to, the meeting agenda for the consideration of the contract. The disclosure must be placed on the website of the tourism promotion agency and included in the minutes of each meeting of the board of directors of the tourism promotion agency when such contracts or related expenditures are discussed or voted upon.

(d) A director, officer, or board member, or a relative of a director or an officer, who is a party to, or has an interest in, an activity that is a possible conflict of interest as described in paragraph (b) may attend the meeting at which the activity is considered by the board and is authorized to make a presentation to the board regarding the activity. After the presentation, the director, officer, or board member, or the relative of the director or officer, must leave the meeting during the discussion of, and the vote upon, the activity. A director, officer, or board member who is a party to, or has an interest in, the activity must recuse himself or herself from



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the vote.

(e) Board members shall serve without compensation but are entitled to receive reimbursement for per diem and travel expenses pursuant to s. 112.061. Any ordinance or resolution enacted pursuant to s. 112.061(14) may apply to board members only if such ordinance or resolution applies uniformly to all travel by county employees. Such expenses must be paid out of funds of the tourism promotion agency.

(f) Officers, employees, or agents, including the president or chief executive officer, may not receive compensation from public funds for the performance of tourism promotion-related duties, responsibilities, or services in an amount that exceeds the annual compensation of the chief administrative or executive officer or employee of the local governmental entity on whose behalf such duties, responsibilities, or services are performed. Any payments of performance bonuses or severance pay to officers, employees, or agents from public funds are prohibited unless specifically authorized by law.

(g) A tourism promotion agency must comply with the per diem and travel expense provisions of s. 112.061. Any ordinance or resolution enacted pursuant to s. 112.061(14) may apply to tourist promotion agencies and their officers and employees only if such ordinance or resolution applies uniformly to all travel by county employees.

(h) Officers and employees are subject to s. 112.313. However, any contract between the tourism promotion agency and the political subdivision, local governmental entity, or another tourism promotion agency to perform tourism promotion activities does not violate s. 112.313(3) or (7).



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(i) A tourism promotion agency not otherwise subject to s. 287.057 must avoid, neutralize, or mitigate significant potential organizational conflicts of interest before it enters into a contract. If the tourism promotion agency elects to mitigate a significant potential organizational conflict of interest, an adequate mitigation plan, including organizational, physical, and electronic barriers, shall be developed and the head of the tourism promotion agency must certify that the award is in the best interests of the county and submit such certification to the governing board of the county within 3 business days after entering into the contract.

(j) Lodging expenses for an employee or board member may not exceed \$150 per day, excluding taxes, unless the tourism promotion agency is participating in a negotiated group rate discount or the tourism promotion agency provides documentation of at least three comparable alternatives demonstrating that such lodging at the required rate is not available. However, an employee or board member may expend his or her own funds for any lodging expenses in excess of \$150 per day.

(k) Tourism promotion agency funds may not be expended for food, beverages, lodging, entertainment, or gifts for employees or board members, unless authorized pursuant to s. 112.061 or this section. Employees or board members may not accept or receive food, beverages, lodging, entertainment, or gifts from persons, vendors, or other entities doing business with the tourism promotion agency unless such food, beverage, lodging, entertainment, or gift is available to similarly situated members of the general public.

(l) A tourism promotion agency shall not expend public or



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private funds that directly benefit only one business entity.

Nothing in this section is intended to limit the applicability of ch. 112 to any person already subject to the provisions of such chapter.

(3) TRANSPARENCY.—

(a) All contracts entered into by a tourism promotion agency shall include:

1. The purpose of the contract.

2. Specific performance standards and responsibilities for each entity.

3. A detailed project or contract budget, if applicable.

4. The value of any services provided.

5. The projected travel and entertainment expenses for employees and board members, if applicable.

(b) A proposed contract with an estimated total contract value of \$250,000 or more must be submitted to the governing body of the local governmental entity and published on such entity's website at least 14 days before the contract is executed. If the governing body of the local governmental entity rejects such proposed contract by a majority vote held during the 14-day period, the tourism promotion agency may not execute such proposed contract or any substantially similar contract without obtaining a majority vote of the governing body of the local governmental entity in favor of such contract. A tourism promotion agency may not enter into multiple related contracts to avoid the requirements of this paragraph. If the governing body of the local governmental entity does not take action on the proposed contract within the 14-day period, the contract may



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be executed.

(c)1. A tourism promotion agency shall submit to the governing body of the local governmental entity, within 30 days after the end of its fiscal year, a complete and detailed report setting forth all public and private financial data of the tourism promotion agency, and shall publish such report on its website.

2. The financial data shall include:

a. The total amount of revenue received from public and private sources.

b. The operating budget.

c. The total amount of salary, benefits, and other compensation provided by the tourism promotion agency to its officers, employees, or agents, regardless of the funding source.

d. An itemized account of all expenditures, including all travel and entertainment expenditures.

(d) The following information must be posted on the website of each tourism promotion agency:

1. All contracts with a total contract value of \$5,000 or more. Such contracts must be posted within 5 business days after execution.

2. All contracts, information, and financial data submitted to the governing body of the local governmental entity. Such contracts, information, and data must be posted within 5 business days after submission.

3. Video recordings of each board meeting. Such recordings must be posted within 3 business days after the meeting.

4. A detailed report of expenditures following each



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marketing event paid for with the funds of the tourism promotion agency. Such report must be posted within 14 days after the event.

5. An annual itemized account of the total amount of funds spent by a third party on behalf of the tourism promotion agency, its board members, or its employees.

6. An annual itemized account of the total amount of travel and entertainment expenditures.

(e) Notwithstanding any provision of law to the contrary, a record required under this section, including, but not limited to, a contract or agreement, is a public record and is not confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, except as provided in s. 125.0104(9)(d)1. and 2.a. Such record shall be produced in full in accordance with this section or upon request.

(f) A tourism promotion agency shall maintain and provide online access to all of the information required under this subsection and s. 125.0104(4)(f). Each tourism promotion agency shall provide the Department of Economic Opportunity with the specific website address where the required information is published and maintained online, and the Department of Economic Opportunity shall publish and maintain a single online directory which lists each tourism promotion agency and the specific website address where such required information may be located.

(g) A tourism promotion agency that fails to comply with the transparency and accountability requirements of this subsection may not receive or expend public funds until it becomes fully compliant.

(4) AUDITS.—



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(a) For any county that annually receives \$30,000,000 or more from taxes imposed pursuant to s. 125.0104, s. 125.0108, or s. 212.0305, the Auditor General shall, biennially, conduct an audit, as defined in s. 11.45, of all tourism promotion agencies in such county to verify that funds were expended as required by this section and to verify that transparency and accountability requirements were met. If the Auditor General determines that funds were not expended as required by this section, he or she shall immediately notify the Department of Revenue, which may pursue recovery of the funds under the laws and rules governing the assessment of taxes.

(b) The Auditor General shall annually select at least two counties that in the previous year received less than \$30,000,000 from taxes imposed pursuant to s. 125.0104, s. 125.0108, or s. 212.0305 and conduct audits, as defined in s. 11.45, of all tourism promotion agencies in the county to verify that funds were expended as required by this section and to verify that transparency and accountability requirements were met. If the Auditor General determines that funds were not expended as required by this section, he or she shall immediately notify the Department of Revenue, which may pursue recovery of the funds under the laws and rules governing the assessment of taxes.

(5) ENFORCEMENT.—The Governor or Chief Financial Officer may at any time order the Department of Revenue or the local official to whom the tax is remitted to cease and desist distributing any taxes levied under s. 125.0104, s. 125.0108, or s. 212.0305 based on a tourism promotion agency's failure to comply with this section.



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(6) PENALTIES.—It is unlawful for a person to knowingly and willfully make a materially false or misleading statement, provide false or misleading information, fail to report required information, or structure an organization or agreement to avoid the requirements of this section. A person who violates this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(7) APPLICABILITY.—A private entity that meets the definition of a tourism promotion agency under subsection (1) due solely to the existence of a contract between the private entity and a tourism promotion agency to promote tourism development is required to comply with this section only in connection with the performance of its obligations and the expenditure of funds pursuant to such contract. This section shall not be construed to require the private entity to report or conform its other business practices or activities to the provisions of this section, provided such practices or activities are not directly related to or funded by such contract. An entity that does not receive any public funds for tourism promotion development is not subject to this section if the entity does not concurrently employ or use the services of a local governmental entity employee for tourism promotion development.

Section 4. Paragraph (e) of subsection (4) of section 125.0104, Florida Statutes, is amended, and paragraph (f) is added to that subsection, to read:

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

(4) ORDINANCE LEVY TAX; PROCEDURE.—



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(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "... (name of county) ... Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by



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county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The county governing board shall review all proposed contracts with an estimated total contract value of \$250,000 or more submitted by a tourism promotion agency. The county governing board may reject such proposed contract by a majority vote before the execution of such contract. The county governing board must review all certifications by the head of a tourism promotion agency related to potential conflicts of interest and mitigation plans ~~The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council on October 1, 1996.~~

(f) The governing board of a county that levies and imposes a tourist development tax under this section shall publish and make the following information available online:

1. The approved tourist development plan, including the approximate cost or expense allocation for each specific project or special use.

2. Any substantial amendments to the tourist development plan.



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649 3. The tax district in which the tourist development tax is
650 levied.

651 4. A prioritized list of the proposed uses of the tax
652 revenue by specific project or special use.

653 5. The quarterly expenditure reports from the county
654 governing board or its designee.

655 Section 5. Paragraph (c) of subsection (13) of section
656 288.1226, Florida Statutes, is amended to read:

657 288.1226 Florida Tourism Industry Marketing Corporation;
658 use of property; board of directors; duties; audit.—

659 (13) TRANSPARENCY.—

660 (c)1. Any entity that in the previous fiscal year received
661 more than 50 percent of its revenue from the corporation ~~or~~
662 ~~taxes imposed pursuant to s. 125.0104, s. 125.0108, or s.~~
663 ~~212.0305, and that partners with the corporation or participates~~
664 ~~in a program, cooperative advertisement, promotional~~
665 ~~opportunity, or other activity offered by or in conjunction with~~
666 ~~the corporation,~~ shall annually, within 30 days after the end of
667 its fiscal year, ~~on July 1~~ report all public and private
668 financial data to the Governor, the President of the Senate, and
669 the Speaker of the House of Representatives, and include such
670 report on its website.

671 2. The financial data shall include:

672 a. The total amount of revenue received from public and
673 private sources.

674 b. The operating budget ~~of the partner entity.~~

675 c. The total amount of salary, benefits, and other
676 compensation provided by the entity to its officers, employees,
677 board members, or agents, regardless of the funding source



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~~Employee and board member salary and benefit details from public and private funds.~~

d. An itemized account of all expenditures, including all travel and entertainment expenditures, by the ~~partner~~ entity on the behalf of, or coordinated for the benefit of, the corporation, its board members, or its employees.

~~e. Itemized travel and entertainment expenditures of the partner entity.~~

Section 6. Paragraph (c) of subsection (6) of section 288.904, Florida Statutes, is amended to read:

288.904 Funding for Enterprise Florida, Inc.; performance and return on the public's investment.—

(6)

(c)1. Any entity that in the previous fiscal year received more than 50 percent of its revenue from Enterprise Florida, Inc., ~~or a tax imposed pursuant to s. 125.0104, s. 125.0108, or s. 212.0305,~~ and that partners with Enterprise Florida, Inc., ~~in a program or other activity offered by or in conjunction with Enterprise, Florida, Inc.,~~ shall annually, within 30 days after the end of its fiscal year, ~~on July 1~~ report all public and private financial data to the Governor, the President of the Senate, and the Speaker of the House of Representatives, and include such report on its website.

2. The financial data shall include:

a. The total amount of revenue received from public and private sources.

b. The operating budget ~~of the partner entity.~~

c. The total amount of salary, benefits, and other compensation provided by the entity to its officers, employees,



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board members, or agents, regardless of the funding source
~~Employee and board member salary and benefit details from public~~
~~and private funds.~~

d. An itemized account of all expenditures, including all
travel and entertainment expenditures, by the ~~partner~~ entity on
the behalf of, or coordinated for the benefit of, Enterprise
Florida, Inc., its board members, or its employees.

~~e. Itemized travel and entertainment expenditures of the~~
~~partner entity.~~

Section 7. This act shall take effect October 1, 2018.

===== T I T L E A M E N D M E N T =====
And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to economic development and tourism
promotion accountability; amending s. 11.45, F.S.;
authorizing the Auditor General to audit certain
accounts and records; creating ss. 288.0751 and
288.12261, F.S.; providing definitions; providing
requirements for the operation of economic development
agencies and tourism promotion agencies, respectively;
requiring specified persons to file an annual
disclosure of certain interests; providing
requirements for such disclosure; requiring board
members to serve without compensation; authorizing per
diem and travel expenses for certain persons paid from
specified funds; prohibiting specified persons from



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receiving public compensation in excess of a certain amount; prohibiting certain performance bonuses and severance pay; subjecting certain persons to a specified code of ethics; requiring such agencies to take certain actions regarding a significant potential conflict of interest; limiting lodging expenses for certain persons; providing an exception; prohibiting the expenditure of agency funds on certain items; prohibiting specified persons from accepting certain items from specified entities; prohibiting a tourism promotion agency from expending funds that directly benefit only one business entity; requiring certain contracts to include specified information; requiring a governing body of a local governmental entity to publish certain proposed contracts on such entity's website and approve certain contracts; requiring such agencies to submit a report of financial data to a governing body of a local governmental entity; specifying that certain records are public records; requiring such agencies to provide online access to certain information; prohibiting such agencies from receiving or expending public funds; requiring the Auditor General to conduct certain audits; authorizing the Governor or Chief Financial Officer to cease distributing certain tax revenues to certain noncompliant tourism promotion agencies; providing that it is unlawful to knowingly and willfully make false or misleading statements, provide false or misleading information, fail to report certain



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information, or purposefully avoid specified requirements; providing penalties; providing applicability; amending s. 125.0104, F.S.; requiring the governing board of a county to review certain proposed contracts and certifications relating to potential conflicts of interest and mitigation plans; requiring the governing board of a county that imposes a tourist development tax to provide online access to certain information; amending ss. 288.1226 and 288.904, F.S.; revising financial data required to be included in an annual report; conforming provisions to changes made by the act; providing an effective date.