

By Senator Brandes

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1 A bill to be entitled
2 An act relating to the tourist development tax;
3 amending s. 125.0104, F.S.; authorizing counties
4 imposing the tax to use the tax revenues, under
5 certain circumstances, for specified purposes and
6 costs relating to public facilities; defining the term
7 "public facilities"; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Paragraph (a) of subsection (5) of section
12 125.0104, Florida Statutes, is amended to read:

13 125.0104 Tourist development tax; procedure for levying;
14 authorized uses; referendum; enforcement.—

15 (5) AUTHORIZED USES OF REVENUE.—

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

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

21 a. Publicly owned and operated convention centers, sports
22 stadiums, sports arenas, coliseums, or auditoriums within the
23 boundaries of the county or subcounty special taxing district in
24 which the tax is levied;

25 b. Auditoriums that are publicly owned but are operated by
26 organizations that are exempt from federal taxation pursuant to
27 26 U.S.C. s. 501(c)(3) and open to the public, within the
28 boundaries of the county or subcounty special taxing district in
29 which the tax is levied; or

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

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

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

43 4. To fund convention bureaus, tourist bureaus, tourist
44 information centers, and news bureaus as county agencies or by
45 contract with the chambers of commerce or similar associations
46 in the county, which may include any indirect administrative
47 costs for services performed by the county on behalf of the
48 promotion agency; ~~or~~

49 5. To finance beach park facilities or beach improvement,
50 maintenance, renourishment, restoration, and erosion control,
51 including 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, or inland lake or river. However, any funds
55 identified by a county as the local matching source for beach
56 renourishment, restoration, or erosion control projects included
57 in the long-range budget plan of the state's Beach Management
58 Plan, pursuant to s. 161.091, or funds contractually obligated

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59 by a county in the financial plan for a federally authorized
60 shore protection project may not be used or loaned for any other
61 purpose. In counties of fewer than 100,000 population, up to 10
62 percent of the revenues from the tourist development tax may be
63 used for beach park facilities; or.

64 6. To acquire, construct, extend, enlarge, remodel, repair,
65 improve, maintain, operate, or finance public facilities within
66 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.

79
80 Subparagraphs 1. and 2. may be implemented through service
81 contracts and leases with lessees that have sufficient expertise
82 or financial capability to operate such facilities.

83 Section 2. This act shall take effect July 1, 2018.