Senator Brandes moved the following:

Senate Amendment (with title amendment)

Between lines 362 and 363
insert:

Section 2. 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 county imposing the tourist development tax shall be used by
that county only after conducting an objective analysis of the
proposed use of revenue which determines the long-term economic
benefits to the county or subcounty special taxing district from
incremental tourism will exceed the tax revenues expended, and
shall be used for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair,
   improve, maintain, operate, or promote one or more:
   a. Publicly owned and operated convention centers, sports
      stadiums, sports arenas, coliseums, or auditoriums within the
      boundaries of the county or subcounty special taxing district in
      which the tax is levied;
   b. Auditoriums that are publicly owned but are operated by
      organizations that are exempt from federal taxation pursuant to
      26 U.S.C. s. 501(c)(3) and open to the public, within the
      boundaries of the county or subcounty special taxing district in
      which the tax is levied; or
   c. Aquariums or museums that are publicly owned and
      operated or owned and operated by not-for-profit organizations
      and open to the public, within the boundaries of the county or
      subcounty special taxing district in which the tax is levied;

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

3. To promote and advertise tourism in this state and
   nationally and internationally; however, if tax revenues are
   expended for an activity, service, venue, or event, the
   activity, service, venue, or event must have as one of its main
   purposes the attraction of tourists as evidenced by the
   promotion of the activity, service, venue, or event to tourists;
4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

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

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to
paragraph (4)(e). Tax revenues may be used for any related land
acquisition, land improvement, design and engineering costs, and
all other professional and related costs required to bring the
public facilities into service. As used in this subparagraph,
the term “public facilities” means major capital improvements
that have a life expectancy of 5 or more years, including, but
not limited to, transportation, sanitary sewer, solid waste,
drainage, potable water, and pedestrian facilities. Tax revenues
may be used for these purposes only if the following conditions
are satisfied:

   a. In the county fiscal year immediately preceding the
   fiscal year in which the tax revenues were initially used for
   such purposes, at least $10 million in tourist development tax
   revenue was received;

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

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

   d. An independent professional analysis, performed at the
   expense of the county tourist development council, demonstrates
   the positive impact of the infrastructure project on tourist-
   related businesses in the county.

Subparagraphs 1. and 2. may be implemented through service
contracts and leases with lessees that have sufficient expertise
or financial capability to operate such facilities.
And the title is amended as follows:

Delete line 6 and insert:

Revenue Trust Fund; amending s. 125.0104, F.S.; adding a requirement to conduct a certain analysis before a county that imposes the tourist development tax may use the tax revenues for authorized purposes; authorizing counties imposing the tax to use the tax revenues to finance channel, estuary, or lagoon improvements; authorizing such counties to use the tax revenues for the construction of beach groins; authorizing counties imposing the tax to use the tax revenues, under certain circumstances and subject to certain conditions and restrictions, for specified purposes and costs relating to public facilities; defining the term “public facilities”; specifying circumstances under which the tax revenues may be expended for such public facilities; amending s. 159.621, F.S.;