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2          An act relating to taxation; reviving and

3          reenacting s. 125.0104(7), F.S., as amended,

4          and s. 192.0105, F.S.; abrogating a repeal of

5          laws relating to the tourist development tax

6          and the Florida Taxpayer's Bill of Rights

7          notwithstanding a repeal scheduled under s. 11,

8          ch. 2000-312, Laws of Florida; expanding the

9          threshold for counties eligible for optional

10         uses of tax proceeds; providing an effective

11         date.

12

13 Be It Enacted by the Legislature of the State of Florida:

14

15         Section 1.  Notwithstanding the provisions of section

16 11 of chapter 2000-312, Laws of Florida, subsection (7) of

17 section 125.0104, Florida Statutes, shall not stand repealed

18 on October 1, 2005, as scheduled by such law, but that

19 subsection, as amended by section 14 of chapter 2001-252, Laws

20 of Florida, is revived and reenacted, and paragraph (b) of

21 subsection (5) of that section is amended to read:

22         125.0104  Tourist development tax; procedure for

23 levying; authorized uses; referendum; enforcement.--

24         (5)  AUTHORIZED USES OF REVENUE.--

25         (b)  Tax revenues received pursuant to this section by

26 a county of less than 750,000 600,000 population imposing a

27 tourist development tax may only be used by that county for

28 the following purposes in addition to those purposes allowed

29 pursuant to paragraph (a): to acquire, construct, extend,

30 enlarge, remodel, repair, improve, maintain, operate, or

31 promote one or more zoological parks, fishing piers or nature

**CODING:**Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.

 1  centers which are publicly owned and operated or owned and
 2  operated by not-for-profit organizations and open to the
 3  public. All population figures relating to this subsection
 4  shall be based on the most recent population estimates
 5  prepared pursuant to the provisions of s. 186.901. These
 6  population estimates shall be those in effect on July 1 of
 7  each year.
 8          (7)  AUTOMATIC EXPIRATION ON RETIREMENT OF
 9  BONDS.--Anything in this section to the contrary
10  notwithstanding, if the plan for tourist development approved
11  by the governing board of the county, as amended from time to
12  time pursuant to paragraph (4)(d), includes the acquisition,
13  construction, extension, enlargement, remodeling, repair, or
14  improvement of a publicly owned and operated convention
15  center, sports stadium, sports arena, coliseum, or auditorium,
16  or a museum that is publicly owned and operated or owned and
17  operated by a not-for-profit organization, the county
18  ordinance levying and imposing the tax shall automatically
19  expire upon the later of:
20          (a)  Retirement of all bonds issued by the county for
21  financing the same; or
22          (b)  The expiration of any agreement by the county for
23  the operation or maintenance, or both, of a publicly owned and
24  operated convention center, sports stadium, sports arena,
25  coliseum, auditorium, or museum. However, nothing herein shall
26  preclude that county from amending the ordinance extending the
27  tax to the extent that the board of the county determines to
28  be necessary to provide funds with which to operate, maintain,
29  repair, or renew and replace a publicly owned and operated
30  convention center, sports stadium, sports arena, coliseum,
31  auditorium, or museum or from enacting an ordinance which

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 1  shall take effect without referendum approval, unless the
 2  original referendum required ordinance expiration, pursuant to
 3  the provisions of this section reimposing a tourist
 4  development tax, upon or following the expiration of the
 5  previous ordinance.
 6        Section 2.  Notwithstanding the provisions of section
 7  11 of chapter 2000-312, Laws of Florida, section 192.0105,
 8  Florida Statutes, shall not stand repealed on October 1, 2005,
 9  as scheduled by such law, but that section is revived and
10  readopted.
11        Section 3.  This act shall take effect upon becoming a
12  law.
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