

By the Committee on Finance and Taxation; and Senator Jones

314-2340-03

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A bill to be entitled  
An act relating to tourist development taxes;  
amending s. 125.0104, F.S.; limiting the use of  
certain funds raised by this tax; providing an  
effective date.

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

Section 1. 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 for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel,  
repair, improve, maintain, operate, or promote one or more  
publicly owned and operated convention centers, sports  
stadiums, sports arenas, coliseums, or auditoriums, 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. Tax revenues received  
pursuant to this section may also be used for promotion of  
zoological parks that are publicly owned and operated or owned  
and operated by not-for-profit organizations and open to the  
public. However, these purposes may be implemented through  
service contracts and leases with lessees with sufficient  
expertise or financial capability to operate such facilities;

1           2. To promote and advertise tourism in the State of  
2 Florida and nationally and internationally; however, if tax  
3 revenues are expended for an activity, service, venue, or  
4 event, the activity, service, venue, or event shall have as  
5 one of its main purposes the attraction of tourists as  
6 evidenced by the promotion of the activity, service, venue, or  
7 event to tourists;

8           3. To fund convention bureaus, tourist bureaus,  
9 tourist information centers, and news bureaus as county  
10 agencies or by contract with the chambers of commerce or  
11 similar associations in the county, which may include any  
12 indirect administrative costs for services performed by the  
13 county on behalf of the promotion agency; or

14           4. To finance beach park facilities or beach  
15 improvement, maintenance, renourishment, restoration, and  
16 erosion control, including shoreline protection, enhancement,  
17 cleanup, or restoration of inland lakes and rivers to which  
18 there is public access as those uses relate to the physical  
19 preservation of the beach, shoreline, or inland lake or river.  
20 However, any funds identified by a county as the local  
21 matching source for beach renourishment, restoration, or  
22 erosion control projects included in the long-range budget  
23 plan of the state's Beach Management Plan, pursuant to s.  
24 161.091, or funds contractually obligated by a county in the  
25 financial plan for a federally authorized shore protection  
26 project may not be used or loaned for any other purpose.In  
27 counties of less than 100,000 population, no more than 10  
28 percent of the revenues from the tourist development tax may  
29 be used for beach park facilities.

30           Section 2. This act shall take effect July 1, 2003.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SB 1566

The committee substitute provides that any funds identified by a county as the local matching source for beach re-nourishment, restoration, or erosion control projects included in the state's Beach Management Plan's long-range budget plan, 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.