

1 A bill to be entitled
 2 An act relating to tourist development taxes; amending
 3 s. 125.0104, F.S.; specifying additional uses for
 4 revenues received from tourist development taxes for
 5 certain coastal counties; conforming a cross-
 6 reference; providing an effective date.

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

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 10 Section 1. Paragraph (c) of subsection (5) of section
 11 125.0104, Florida Statutes, is redesignated as paragraph (d),
 12 present paragraph (d) is amended, and a new paragraph (c) is
 13 added to that subsection, to read:

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

16 (5) AUTHORIZED USES OF REVENUE.—

17 (c) A county located adjacent to the Gulf of Mexico or the
 18 Atlantic Ocean, except a county that receives revenue from taxes
 19 levied pursuant to s. 125.0108, that meets the following
 20 criteria may use up to 10 percent of the tax revenue received
 21 pursuant to this section to reimburse expenses incurred in
 22 providing public safety services, including emergency medical
 23 services as defined in s. 401.107(3), and law enforcement
 24 services, which are needed to address impacts related to
 25 increased tourism and visitors to an area. To receive
 26 reimbursement, the county must:

27 1. Generate a minimum of \$10 million in annual proceeds
 28 from any tax, or any combination of taxes, authorized to be
 29 levied pursuant to this section;

30 2. Have at least three municipalities; and

31 3. Have an estimated population of less than 225,000
 32 according to the most recent population estimate prepared
 33 pursuant to s. 186.901, excluding the inmate population.

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 35 Reimbursement made pursuant to this paragraph must be approved
 36 by the board of county commissioners. The board of county
 37 commissioners must establish requirements for requesting
 38 reimbursement and specify procedures for approving or denying
 39 such requests for reimbursement.

40 (e)~~(d)~~ Any use of the local option tourist development tax
 41 revenues collected pursuant to this section for a purpose not
 42 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
 43 paragraph (a), paragraph (b), or paragraph (d) ~~(e)~~ of this
 44 subsection is expressly prohibited.

45 Section 2. This act shall take effect July 1, 2016.