

By the Committee on Community Affairs; and Senator Gaetz

578-03650-16

20161520c1

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, which 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. However, if taxes
26 collected pursuant to this section are used to reimburse
27 emergency medical services or public safety services for tourism
28 or special events, the governing board of a county or
29 municipality may not use such taxes to supplant the normal
30 operating expenses of an emergency services department, a fire
31 department, a sheriff's office, or a police department. To
32 receive reimbursement, the county must:

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

36 2. Have at least three municipalities; and

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

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41 The board of county commissioners must by majority vote approve
42 reimbursement made pursuant to this paragraph upon receipt of a
43 recommendation from the tourist development council.

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

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