

1                   A bill to be entitled  
2           An act relating to economic development and tourism  
3           promotion accountability; amending s. 11.45, F.S.;  
4           authorizing the Auditor General to audit certain  
5           accounts and records; creating ss. 288.0751 and  
6           288.12261, F.S.; providing definitions; providing  
7           requirements for the operation of economic development  
8           agencies and tourism promotion agencies, respectively;  
9           requiring specified persons to file an annual  
10          disclosure of certain interests; providing  
11          requirements for such disclosure; requiring board  
12          members to serve without compensation; authorizing per  
13          diem and travel expenses for certain persons paid from  
14          specified funds; prohibiting specified persons from  
15          receiving public compensation in excess of a certain  
16          amount; prohibiting certain performance bonuses and  
17          severance pay; subjecting certain persons to a  
18          specified code of ethics; requiring such agencies to  
19          take certain actions regarding a significant potential  
20          conflict of interest; limiting lodging expenses for  
21          certain persons; providing an exception; prohibiting  
22          the expenditure of agency funds on certain items;  
23          prohibiting specified persons from accepting certain  
24          items from specified entities; prohibiting a tourism  
25          promotion agency from expending funds that directly

26 benefit only one business entity; requiring certain  
27 contracts to include specified information; requiring  
28 a governing body of a local governmental entity to  
29 publish certain proposed contracts on such entity's  
30 website and approve certain contracts; requiring such  
31 agencies to submit a report of financial data to a  
32 governing body of a local governmental entity;  
33 specifying that certain records are public records;  
34 requiring such agencies to provide online access to  
35 certain information; prohibiting such agencies from  
36 receiving or expending public funds; requiring the  
37 Auditor General to conduct certain audits; authorizing  
38 the Governor or Chief Financial Officer to cease  
39 distributing certain tax revenues to certain  
40 noncompliant tourism promotion agencies; providing  
41 that it is unlawful to knowingly and willfully make  
42 false or misleading statements, provide false or  
43 misleading information, fail to report certain  
44 information, or purposefully avoid specified  
45 requirements; providing penalties; providing  
46 applicability; amending s. 125.0104, F.S.; requiring  
47 the governing board of a county to review certain  
48 proposed contracts and certifications relating to  
49 potential conflicts of interest and mitigation plans;  
50 requiring the governing board of a county that imposes

51 a tourist development tax to provide online access to  
 52 certain information; amending ss. 288.1226 and  
 53 288.904, F.S.; revising financial data required to be  
 54 included in an annual report; conforming provisions to  
 55 changes made by the act; providing an effective date.

56  
 57 Be It Enacted by the Legislature of the State of Florida:

58  
 59 Section 1. Paragraphs (y) and (z) are added to subsection  
 60 (3) of section 11.45, Florida Statutes, to read:

61 11.45 Definitions; duties; authorities; reports; rules.—

62 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The  
 63 Auditor General may, pursuant to his or her own authority, or at  
 64 the direction of the Legislative Auditing Committee, conduct  
 65 audits or other engagements as determined appropriate by the  
 66 Auditor General of:

67 (y) The accounts and records pertaining to the use of  
 68 funds from a tax imposed pursuant to s. 125.0104, s. 125.0108,  
 69 or s. 212.0305 for tourism development or promotion by a local  
 70 governmental entity, nonprofit organization, or for-profit  
 71 organization, including a tourism promotion agency as defined in  
 72 s. 288.12261 or a program or entity created by a tourism  
 73 promotion agency.

74 (z) The accounts and records pertaining to:

75 1. An economic development agency of a county or  
 76 municipality, including an economic development agency as  
 77 defined in s. 288.0751 or a program or entity created by an  
 78 economic development agency;

79 2. The county or municipal officers or employees assigned  
 80 to promote the general business interests, industrial interests,  
 81 or related responsibilities of the county or municipality; or

82 3. A private agency, person, partnership, corporation, or  
 83 business entity authorized by the state, a municipality, or a  
 84 county to promote the general business interests, industrial  
 85 interests, or related responsibilities of the state,  
 86 municipality, or county.

87 Section 2. Section 288.0751, Florida Statutes, is created  
 88 to read:

89 288.0751 Local economic development agencies.—

90 (1) DEFINITIONS.—For purposes of this section:

91 (a) "Economic development activities" means:

92 1. Developing or improving local infrastructure, issuing  
 93 bonds to finance or refinance the cost of capital projects for  
 94 industrial or manufacturing plants, or leasing or conveying real  
 95 property as part of an economic incentive agreement for one or  
 96 more businesses.

97 2. Providing grants to private enterprises for the  
 98 expansion of existing businesses or the attraction of new  
 99 businesses.

100 3. Participating in trade shows and prospecting missions.

101 4. Making expenditures for the design of strategic plans  
102 for economic development.

103 5. Making expenditures for marketing and research  
104 services, including marketing specific sites for business and  
105 industry development or recruitment, and responding to inquiries  
106 from businesses and industries concerning the development of  
107 specific sites.

108 6. Providing economic development incentives, including:

109 a. Direct financial incentives of monetary assistance  
110 provided to businesses, including, but not limited to, grants,  
111 loans, equity investments, loan insurance and guarantees, and  
112 training subsidies.

113 b. Indirect financial incentives of grants and loans  
114 provided to businesses and community organizations that provide  
115 support to businesses or promote business investments or  
116 development.

117 c. Fee-based or tax-based incentives, including, but not  
118 limited to, credits, refunds, exemptions, and property tax  
119 abatement or assessment reductions.

120 d. Real property incentives, including, but not limited  
121 to, below-market interest rate leases or sales of real property.

122  
123 The term "economic development activities" does not include  
124 developing, maintaining, or improving infrastructure or public

125 safety and other traditional functions of local government that  
126 benefit the public at large or otherwise provide an indirect or  
127 incidental benefit to the development of the local economy.

128 (b) "Economic development agency" means an entity,  
129 including, but not limited to, an agency as defined in s.  
130 119.011, that receives public funds and is engaged in economic  
131 development activities on behalf of one or more local  
132 governmental entities.

133 1. An economic development agency may include any local  
134 governmental entity or any entity under contract with one or  
135 more local governmental entities to promote economic development  
136 activities on behalf of such local governmental entity or  
137 entities through the expenditure of public funds. An economic  
138 development agency may also include any private agency, person,  
139 partnership, corporation, or business entity authorized by a  
140 county or municipality to promote the general business or  
141 industrial interests of that county or municipality.

142 2. Enterprise Florida, Inc., and the Department of  
143 Economic Opportunity are not considered economic development  
144 agencies.

145 (c) "Local governmental entity" means the county or  
146 municipality on whose behalf the economic development agency  
147 engages in economic development activity.

148 (d) "Relative" has the same meaning as in s. 726.102.

149        (2) OPERATION.—An economic development agency must operate  
150 in accordance with the following:

151        (a) Each director, officer, and member of the board of  
152 directors of an economic development agency who is not otherwise  
153 required to file a financial disclosure pursuant to ch. 112 must  
154 file an annual disclosure pursuant to s. 112.3145 as a local  
155 officer. Directors, officers, and members of the board of  
156 directors are considered local officers and the local  
157 governmental entity is considered their agency.

158        (b) Directors, officers, and members of the board of  
159 directors of an economic development agency must disclose to the  
160 board any activity that may reasonably be construed to be a  
161 conflict of interest. A rebuttable presumption of a conflict of  
162 interest exists if any of the following occurs without prior  
163 notice to the economic development agency's board:

164        1. A director, officer, or board member, or a relative of  
165 a director, officer, or board member, enters into a contract for  
166 goods or services with the agency.

167        2. A director, officer, or board member, or a relative of  
168 a director, officer, or board member, holds an interest in a  
169 corporation, limited liability corporation, partnership, limited  
170 liability partnership, or other business entity that conducts  
171 business with the agency or proposes to enter into a contract or  
172 other transaction with the agency.

173 (c) If a director, officer, or board member, or a relative  
174 of a director, officer, or board member, proposes to engage in  
175 an activity that is a conflict of interest as described in  
176 paragraph (b), the proposed activity must be listed on, and all  
177 contracts and transactional documents related to the proposed  
178 activity must be attached to, the meeting agenda for the  
179 consideration of the contract. The disclosure must be placed on  
180 the website of the economic development agency and included in  
181 the minutes of each meeting of the board of directors of the  
182 economic development agency during which such contracts or  
183 related expenditures are discussed or voted upon.

184 (d) A director, officer, or board member, or a relative of  
185 a director or an officer, who is a party to, or has an interest  
186 in, an activity that is a possible conflict of interest as  
187 described in paragraph (b) may attend the meeting at which the  
188 activity is considered by the board and is authorized to make a  
189 presentation to the board regarding the activity. After the  
190 presentation, the director, officer, or board member, or the  
191 relative of the director or officer, must leave the meeting  
192 during the discussion of, and the vote upon, the activity. A  
193 director, officer, or board member who is a party to, or has an  
194 interest in, the activity must recuse themselves from the vote.

195 (e) Board members shall serve without compensation but are  
196 entitled to receive reimbursement for per diem and travel  
197 expenses pursuant to s. 112.061. Any ordinance or resolution



198 enacted pursuant to s. 112.061(14) may apply to board members in  
199 that county only if such ordinance or resolution applies  
200 uniformly to all travel by county employees. Such expenses must  
201 be paid out of the funds of the economic development agency.

202 (f) Officers, employees, or agents, including the  
203 president or chief executive officer, may not receive  
204 compensation from public funds for the performance of economic  
205 development-related duties, responsibilities, or services in an  
206 amount that exceeds the annual compensation of the chief  
207 administrative or executive officer or employee of the local  
208 governmental entity on whose behalf such activities are  
209 performed. Any payments of performance bonuses or severance pay  
210 to officers, employees, or agents from public funds are  
211 prohibited unless specifically authorized by law.

212 (g) An economic development agency must comply with the  
213 per diem and travel expense provisions of s. 112.061. Any  
214 ordinance or resolution enacted pursuant to s. 112.061(14) may  
215 apply to economic development agencies and their officers and  
216 employees in that county only if such ordinance or resolution  
217 applies uniformly to all travel by county employees.

218 (h) Officers and employees are subject to s. 112.313.  
219 However, any contract between an economic development agency and  
220 a political subdivision, local governmental entity, or another  
221 economic development agency to perform economic development  
222 activities does not violate s. 112.313(3) or (7).

223 (i) An economic development agency not otherwise subject  
224 to s. 287.057 must avoid, neutralize, or mitigate significant  
225 potential organizational conflicts of interest before it enters  
226 into a contract. If the economic development agency elects to  
227 mitigate a significant potential organizational conflict of  
228 interest, an adequate mitigation plan, including organizational,  
229 physical, and electronic barriers, shall be developed and the  
230 head of the economic development agency must certify that the  
231 award is in the best interests of the local governmental entity  
232 and submit such certification to the governing body of the local  
233 governmental entity within 3 business days after entering into  
234 the contract.

235 (j) Lodging expenses for an employee or board member may  
236 not exceed \$150 per day, excluding taxes, unless the economic  
237 development agency is participating in a negotiated group rate  
238 discount or the economic development agency provides  
239 documentation of at least three comparable alternatives  
240 demonstrating that such lodging at the required rate is not  
241 available. However, an employee or board member may expend his  
242 or her own funds for any lodging expenses in excess of \$150 per  
243 day.

244 (k) Economic development agency funds may not be expended  
245 for food, beverages, lodging, entertainment, or gifts for  
246 employees or board members, unless authorized pursuant to s.  
247 112.061 or this section. Employees or board members may not

248 accept or receive food, beverages, lodging, entertainment, or  
249 gifts from persons, vendors, or other entities doing business  
250 with the economic development agency unless such food, beverage,  
251 lodging, entertainment, or gift is available to similarly  
252 situated members of the general public.

253  
254 Nothing in this subsection is intended to limit the  
255 applicability of ch. 112 to any person already subject to the  
256 provisions of such chapter.

257 (3) TRANSPARENCY.—

258 (a) All contracts entered into by an economic development  
259 agency shall include:

- 260 1. The purpose of the contract.  
261 2. Specific performance standards and responsibilities for  
262 each entity.  
263 3. A detailed project or contract budget, if applicable.  
264 4. The value of any services provided.  
265 5. The projected travel and entertainment expenses for  
266 employees and board members, if applicable.

267 (b) A proposed contract with an estimated total contract  
268 value of \$250,000 or more must be submitted to the governing  
269 body of the local governmental entity and published on such  
270 entity's website at least 14 days before the contract is  
271 executed. If the governing body of the local governmental entity  
272 rejects such proposed contract by a majority vote held during

273 the 14-day period, the economic development agency may not  
274 execute such proposed contract or any substantially similar  
275 contract without obtaining a majority vote of the governing body  
276 of the local governmental entity in favor of such contract. An  
277 economic development agency may not enter into multiple related  
278 contracts to avoid the requirements of this paragraph. If the  
279 governing body of the local governmental entity does not take  
280 action on the proposed contract within the 14 day-period, the  
281 contract may be executed.

282 (c)1. An economic development agency shall submit to the  
283 governing body of the local governmental entity, within 30 days  
284 after the end of its fiscal year, a complete and detailed report  
285 setting forth all public and private financial data of the  
286 economic development agency, and shall publish such report on  
287 its website.

288 2. The financial data shall include:

289 a. The total amount of revenue received from public and  
290 private sources.

291 b. The operating budget.

292 c. The total amount of salary, benefits, and other  
293 compensation provided by the economic development agency to its  
294 officers, employees, or agents, regardless of the funding  
295 source.

296 d. An itemized account of all expenditures, including all  
297 travel and entertainment expenditures.

298 (d) The following information must be posted on the  
299 website of each economic development agency:

300 1. All contracts with a total contract value of \$5,000 or  
301 more. Such contracts must be posted within 5 business days after  
302 execution.

303 2. All contracts, information, and financial data  
304 submitted to the governing body of the local governmental  
305 entity. Such contracts, information, and data must be posted  
306 within 5 business days after submission.

307 3. Video recordings of each board meeting. Such recordings  
308 must be posted within 3 business days after the meeting.

309 4. A detailed report of expenditures following each  
310 marketing event paid for with economic development agency funds.  
311 Such report must be posted within 14 days after the event.

312 5. An annual itemized account of the total amount of funds  
313 spent by a third party on behalf of the economic development  
314 agency, its board members, or its employees.

315 6. An annual itemized account of the total amount of  
316 travel and entertainment expenditures.

317 (e) Notwithstanding any provision of law to the contrary,  
318 a record required under this section, including, but not limited  
319 to, a contract or agreement, is a public record and is not  
320 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of  
321 the State Constitution, except as provided in s. 288.075(5) and

322 (6) (a) 1. and 2. Such record shall be produced in full in  
323 accordance with this section or upon request.

324 (f) An economic development agency shall maintain and  
325 provide online access to all of the information required under  
326 this subsection. Each economic development agency shall provide  
327 the Department of Economic Opportunity with the specific website  
328 address where the required information is published and  
329 maintained online, and the Department of Economic Opportunity  
330 shall publish and maintain a single online directory which lists  
331 each economic development agency and the specific website  
332 address where such required information may be located.

333 (g) An economic development agency that fails to comply  
334 with the transparency and accountability requirements of this  
335 subsection may not receive or expend public funds until it  
336 becomes fully compliant.

337 (4) AUDITS.—The Auditor General shall annually select at  
338 least two economic development agencies that received public  
339 funds in the previous year and conduct audits, as defined in s.  
340 11.45, to verify that funds were expended as required by this  
341 section and to verify that transparency and accountability  
342 requirements were met. If the Auditor General determines that  
343 funds were not expended as required by this section, he or she  
344 shall immediately report such findings to the Governor, the  
345 President of the Senate, and the Speaker of the House of  
346 Representatives.

347        (5) PENALTIES.—It is unlawful for a person to knowingly  
348 and willfully make a materially false or misleading statement,  
349 provide false or misleading information, fail to report required  
350 information, or structure an organization or agreement to avoid  
351 the requirements of this section. A person who violates this  
352 section commits a misdemeanor of the first degree, punishable as  
353 provided in s. 775.082 or s. 775.083.

354        (6) APPLICABILITY.—A private entity that meets the  
355 definition of an economic development agency under subsection  
356 (1) due solely to the existence of a contract between the  
357 private entity and an economic development agency to engage in  
358 economic development activities is required to comply with this  
359 section only in connection with the performance of its  
360 obligations and the expenditure of funds pursuant to such  
361 contract. This section shall not be construed to require the  
362 private entity to report or conform its other business practices  
363 or activities to the provisions of this section, provided such  
364 practices or activities are not directly related to or funded by  
365 such contract. An entity that does not receive any public funds  
366 for economic development activities is not subject to this  
367 section if the entity does not concurrently employ or use the  
368 services of a local governmental entity employee for economic  
369 development activities.

370        (7) ENFORCEMENT.—The local governmental entity shall cease  
371 and desist from transferring or providing public funds to any

372 economic development agency that fails to comply with this  
373 section.

374 Section 3. Section 288.12261, Florida Statutes, is created  
375 to read:

376 288.12261 Tourism promotion agencies.—

377 (1) DEFINITIONS.—For purposes of this section, the term:

378 (a) "Local governmental entity" means the county or  
379 municipality on whose behalf the tourism promotion agency  
380 engages in tourism promotion activity.

381 (b) "Promote tourism development" means using public funds  
382 to promote or perform the activities described in s.  
383 125.0104(5).

384 (c) "Tourism promotion agency" means an entity, including,  
385 but not limited to, an agency as defined in s. 119.011, that  
386 receives public funds to promote tourism development on behalf  
387 of one or more local governmental entities.

388 1. A tourism promotion agency may include any local  
389 governmental entity or any entity under contract with one or  
390 more local governmental entities to promote tourism development  
391 on behalf of such local governmental entity or entities through  
392 the expenditure of public funds.

393 2. For purposes of this section, the Florida Tourism  
394 Industry Marketing Corporation and the Department of Economic  
395 Opportunity are not considered tourism promotion agencies.

396 (d) "Relative" has the same meaning as in s. 726.102.



397 (2) OPERATION.—A tourism promotion agency must operate in  
398 accordance with the following:

399 (a) Each director, officer, and member of the board of  
400 directors of a tourism promotion agency who is not otherwise  
401 required to file a financial disclosure pursuant to ch. 112 must  
402 file an annual disclosure pursuant to s. 112.3145 as a local  
403 officer. Directors, officers, and members of the board of  
404 directors are considered local officers and the local  
405 governmental entity is considered their agency.

406 (b) Directors, officers, and members of the board of  
407 directors of a tourism promotion agency must disclose to the  
408 board any activity that may reasonably be construed to be a  
409 conflict of interest. A rebuttable presumption of a conflict of  
410 interest exists if any of the following occurs without prior  
411 notice to the tourism promotion agency's board:

412 1. A director, officer, or board member, or a relative of  
413 a director, officer, or board member, enters into a contract for  
414 goods or services with the agency.

415 2. A director, officer, or board member, or a relative of  
416 a director, officer, or board member, holds an interest in a  
417 corporation, limited liability corporation, partnership, limited  
418 liability partnership, or other business entity that conducts  
419 business with the agency or proposes to enter into a contract or  
420 other transaction with the agency.

421 (c) If a director, officer, or board member, or a relative  
422 of a director, officer, or board member, proposes to engage in  
423 an activity that is a conflict of interest as described in  
424 paragraph (b), the proposed activity must be listed on, and all  
425 contracts and transactional documents related to the proposed  
426 activity must be attached to, the meeting agenda for the  
427 consideration of the contract. The disclosure must be placed on  
428 the website of the tourism promotion agency and included in the  
429 minutes of each meeting of the board of directors of the tourism  
430 promotion agency when such contracts or related expenditures are  
431 discussed or voted upon.

432 (d) A director, officer, or board member, or a relative of  
433 a director or an officer, who is a party to, or has an interest  
434 in, an activity that is a possible conflict of interest as  
435 described in paragraph (b) may attend the meeting at which the  
436 activity is considered by the board and is authorized to make a  
437 presentation to the board regarding the activity. After the  
438 presentation, the director, officer, or board member, or the  
439 relative of the director or officer, must leave the meeting  
440 during the discussion of, and the vote upon, the activity. A  
441 director, officer, or board member who is a party to, or has an  
442 interest in, the activity must recuse himself or herself from  
443 the vote.

444 (f) Board members shall serve without compensation but are  
445 entitled to receive reimbursement for per diem and travel

446 expenses pursuant to s. 112.061. Any ordinance or resolution  
447 enacted pursuant to s. 112.061(14) may apply to board members  
448 only if such ordinance or resolution applies uniformly to all  
449 travel by county employees. Such expenses must be paid out of  
450 funds of the tourism promotion agency.

451 (g) Officers, employees, or agents, including the  
452 president or chief executive officer, may not receive  
453 compensation from public funds for the performance of tourism  
454 promotion-related duties, responsibilities, or services in an  
455 amount that exceeds the annual compensation of the chief  
456 administrative or executive officer or employee of the local  
457 governmental entity on whose behalf such duties,  
458 responsibilities, or services are performed. Any payments of  
459 performance bonuses or severance pay to officers, employees, or  
460 agents from public funds are prohibited unless specifically  
461 authorized by law.

462 (h) A tourism promotion agency must comply with the per  
463 diem and travel expense provisions of s. 112.061. Any ordinance  
464 or resolution enacted pursuant to s. 112.061(14) may apply to  
465 tourist promotion agencies and their officers and employees only  
466 if such ordinance or resolution applies uniformly to all travel  
467 by county employees.

468 (i) Officers and employees are subject to. 112.313.  
469 However, any contract between the tourism promotion agency and  
470 the political subdivision, local governmental entity, or another

471 tourism promotion agency to perform tourism promotion activities  
472 does not violate s. 112.313(3) or (7).

473 (j) A tourism promotion agency not otherwise subject to s.  
474 287.057 must avoid, neutralize, or mitigate significant  
475 potential organizational conflicts of interest before it enters  
476 into a contract. If the tourism promotion agency elects to  
477 mitigate a significant potential organizational conflict of  
478 interest, an adequate mitigation plan, including organizational,  
479 physical, and electronic barriers, shall be developed and the  
480 head of the tourism promotion agency must certify that the award  
481 is in the best interests of the county and submit such  
482 certification to the governing board of the county within 3  
483 business days after entering into the contract.

484 (k) Lodging expenses for an employee or board member may  
485 not exceed \$150 per day, excluding taxes, unless the tourism  
486 promotion agency is participating in a negotiated group rate  
487 discount or the tourism promotion agency provides documentation  
488 of at least three comparable alternatives demonstrating that  
489 such lodging at the required rate is not available. However, an  
490 employee or board member may expend his or her own funds for any  
491 lodging expenses in excess of \$150 per day.

492 (l) Tourism promotion agency funds may not be expended for  
493 food, beverages, lodging, entertainment, or gifts for employees  
494 or board members, unless authorized pursuant to s. 112.061 or  
495 this section. Employees or board members may not accept or

496 receive food, beverages, lodging, entertainment, or gifts from  
 497 persons, vendors, or other entities doing business with the  
 498 tourism promotion agency unless such food, beverage, lodging,  
 499 entertainment, or gift is available to similarly situated  
 500 members of the general public.

501 (m) A tourism promotion agency shall not expend public or  
 502 private funds that directly benefit only one business entity.

503  
 504 Nothing in this section is intended to limit the applicability  
 505 of ch. 112 to any person already subject to the provisions of  
 506 such chapter.

507 (3) TRANSPARENCY.—

508 (a) All contracts entered into by a tourism promotion  
 509 agency shall include:

- 510 1. The purpose of the contract.  
 511 2. Specific performance standards and responsibilities for  
 512 each entity.  
 513 3. A detailed project or contract budget, if applicable.  
 514 4. The value of any services provided.  
 515 5. The projected travel and entertainment expenses for  
 516 employees and board members, if applicable.

517 (b) A proposed contract with an estimated total contract  
 518 value of \$250,000 or more must be submitted to the governing  
 519 body of the local governmental entity and published on such  
 520 entity's website at least 14 days before the contract is

521 executed. If the governing body of the local governmental entity  
522 rejects such proposed contract by a majority vote held during  
523 the 14-day period, the tourism promotion agency may not execute  
524 such proposed contract or any substantially similar contract  
525 without obtaining a majority vote of the governing body of the  
526 local governmental entity in favor of such contract. A tourism  
527 promotion agency may not enter into multiple related contracts  
528 to avoid the requirements of this paragraph. If the governing  
529 body of the local governmental entity does not take action on  
530 the proposed contract within the 14 day-period, the contract may  
531 be executed.

532 (c)1. A tourism promotion agency shall submit to the  
533 governing body of the local governmental entity, within 30 days  
534 after the end of its fiscal year, a complete and detailed report  
535 setting forth all public and private financial data of the  
536 tourism promotion agency, and shall publish such report on its  
537 website.

538 2. The financial data shall include:

539 a. The total amount of revenue received from public and  
540 private sources.

541 b. The operating budget.

542 c. The total amount of salary, benefits, and other  
543 compensation provided by the tourism promotion agency to its  
544 officers, employees, or agents, regardless of the funding  
545 source.

546 d. An itemized account of all expenditures, including all  
547 travel and entertainment expenditures.

548 (d) The following information must be posted on the  
549 website of each tourism promotion agency:

550 1. All contracts with a total contract value of \$5,000 or  
551 more. Such contracts must be posted within 5 business days after  
552 execution.

553 2. All contracts, information, and financial data  
554 submitted to the governing body of the local governmental  
555 entity. Such contracts, information, and data must be posted  
556 within 5 business days after submission.

557 3. Video recordings of each board meeting. Such recordings  
558 must be posted within 3 business days after the meeting.

559 4. A detailed report of expenditures following each  
560 marketing event paid for with the funds of the tourism promotion  
561 agency. Such report must be posted within 14 days after the  
562 event.

563 5. An annual itemized account of the total amount of funds  
564 spent by a third party on behalf of the tourism promotion  
565 agency, its board members, or its employees.

566 6. An annual itemized account of the total amount of  
567 travel and entertainment expenditures.

568 (e) Notwithstanding any provision of law to the contrary,  
569 a record required under this section, including, but not limited  
570 to, a contract or agreement, is a public record and is not

571 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of  
572 the State Constitution, except as provided in s.  
573 125.0104(9) (d)1. and 2.a. Such record shall be produced in full  
574 in accordance with this section or upon request.

575 (f) A tourism promotion agency shall maintain and provide  
576 online access to all of the information required under this  
577 subsection and s. 125.0104(4) (f). Each tourism promotion agency  
578 shall provide the Department of Economic Opportunity with the  
579 specific website address where the required information is  
580 published and maintained online, and the Department of Economic  
581 Opportunity shall publish and maintain a single online directory  
582 which lists each tourism promotion agency and the specific  
583 website address where such required information may be located.

584 (g) A tourism promotion agency that fails to comply with  
585 the transparency and accountability requirements of this  
586 subsection may not receive or expend public funds until it  
587 becomes fully compliant.

588 (4) AUDITS.—

589 (a) For any county that annually receives \$30,000,000 or  
590 more from taxes imposed pursuant to s. 125.0104, s. 125.0108, or  
591 s. 212.0305, the Auditor General shall, biennially, conduct an  
592 audit, as defined in s. 11.45, of all tourism promotion agencies  
593 in such county to verify that funds were expended as required by  
594 this section and to verify that transparency and accountability  
595 requirements were met. If the Auditor General determines that



596 funds were not expended as required by this section, he or she  
597 shall immediately notify the Department of Revenue, which may  
598 pursue recovery of the funds under the laws and rules governing  
599 the assessment of taxes.

600 (b) The Auditor General shall annually select at least two  
601 counties that in the previous year received less than  
602 \$30,000,000 from taxes imposed pursuant to s. 125.0104, s.  
603 125.0108, or s. 212.0305 and conduct audits, as defined in s.  
604 11.45, of all tourism promotion agencies in the county to verify  
605 that funds were expended as required by this section and to  
606 verify that transparency and accountability requirements were  
607 met. If the Auditor General determines that funds were not  
608 expended as required by this section, he or she shall  
609 immediately notify the Department of Revenue, which may pursue  
610 recovery of the funds under the laws and rules governing the  
611 assessment of taxes.

612 (5) ENFORCEMENT.—The Governor or Chief Financial Officer  
613 may at any time order the Department of Revenue or the local  
614 official to whom the tax is remitted to cease and desist  
615 distributing any taxes levied under s. 125.0104, s. 125.0108, or  
616 s. 212.0305 based on a tourism promotion agency's failure to  
617 comply with this section.

618 (6) PENALTIES.—It is unlawful for a person to knowingly  
619 and willfully make a materially false or misleading statement,  
620 provide false or misleading information, fail to report required

621 information, or structure an organization or agreement to avoid  
622 the requirements of this section. A person who violates this  
623 section commits a misdemeanor of the first degree, punishable as  
624 provided in s. 775.082 or s. 775.083.

625 (7) APPLICABILITY.—A private entity that meets the  
626 definition of a tourism promotion agency under subsection (1)  
627 due solely to the existence of a contract between the private  
628 entity and a tourism promotion agency to promote tourism  
629 development is required to comply with this section only in  
630 connection with the performance of its obligations and the  
631 expenditure of funds pursuant to such contract. This section  
632 shall not be construed to require the private entity to report  
633 or conform its other business practices or activities to the  
634 provisions of this section, provided such practices or  
635 activities are not directly related to or funded by such  
636 contract. An entity that does not receive any public funds for  
637 tourism promotion development is not subject to this section if  
638 the entity does not concurrently employ or use the services of a  
639 local governmental entity employee for tourism promotion  
640 development.

641 Section 4. Paragraph (e) of subsection (4) of section  
642 125.0104, Florida Statutes, is amended, and paragraph (f) is  
643 added to that subsection, to read:

644 125.0104 Tourist development tax; procedure for levying;  
645 authorized uses; referendum; enforcement.—

646 (4) ORDINANCE LEVY TAX; PROCEDURE.—

647 (e) The governing board of each county which levies and  
648 imposes a tourist development tax under this section shall  
649 appoint an advisory council to be known as the "... (name of  
650 county)... Tourist Development Council." The council shall be  
651 established by ordinance and composed of nine members who shall  
652 be appointed by the governing board. The chair of the governing  
653 board of the county or any other member of the governing board  
654 as designated by the chair shall serve on the council. Two  
655 members of the council shall be elected municipal officials, at  
656 least one of whom shall be from the most populous municipality  
657 in the county or subcounty special taxing district in which the  
658 tax is levied. Six members of the council shall be persons who  
659 are involved in the tourist industry and who have demonstrated  
660 an interest in tourist development, of which members, not less  
661 than three nor more than four shall be owners or operators of  
662 motels, hotels, recreational vehicle parks, or other tourist  
663 accommodations in the county and subject to the tax. All members  
664 of the council shall be electors of the county. The governing  
665 board of the county shall have the option of designating the  
666 chair of the council or allowing the council to elect a chair.  
667 The chair shall be appointed or elected annually and may be  
668 reelected or reappointed. The members of the council shall serve  
669 for staggered terms of 4 years. The terms of office of the  
670 original members shall be prescribed in the resolution required

671 under paragraph (b). The council shall meet at least once each  
672 quarter and, from time to time, shall make recommendations to  
673 the county governing board for the effective operation of the  
674 special projects or for uses of the tourist development tax  
675 revenue and perform such other duties as may be prescribed by  
676 county ordinance or resolution. The council shall continuously  
677 review expenditures of revenues from the tourist development  
678 trust fund and shall receive, at least quarterly, expenditure  
679 reports from the county governing board or its designee.  
680 Expenditures which the council believes to be unauthorized shall  
681 be reported to the county governing board and the Department of  
682 Revenue. The governing board and the department shall review the  
683 findings of the council and take appropriate administrative or  
684 judicial action to ensure compliance with this section. The  
685 county governing board shall review all proposed contracts with  
686 an estimated total contract value of \$250,000 or more submitted  
687 by a tourism promotion agency. The county governing board may  
688 reject such proposed contract by a majority vote before the  
689 execution of such contract. The county governing board must  
690 review all certifications by the head of a tourism promotion  
691 agency related to potential conflicts of interest and mitigation  
692 plans ~~The changes in the composition of the membership of the~~  
693 ~~tourist development council mandated by chapter 86-4, Laws of~~  
694 ~~Florida, and this act shall not cause the interruption of the~~

695 ~~current term of any person who is a member of a council on~~  
 696 ~~October 1, 1996.~~

697 (f) The governing board of a county that levies and  
 698 imposes a tourist development tax under this section shall  
 699 publish and make the following information available online:

700 1. The approved tourist development plan, including the  
 701 approximate cost or expense allocation for each specific project  
 702 or special use.

703 2. Any substantial amendments to the tourist development  
 704 plan.

705 3. The tax district in which the tourist development tax  
 706 is levied.

707 4. A prioritized list of the proposed uses of the tax  
 708 revenue by specific project or special use.

709 5. The quarterly expenditure reports from the county  
 710 governing board or its designee.

711 Section 5. Paragraph (c) of subsection (13) of section  
 712 288.1226, Florida Statutes, is amended to read:

713 288.1226 Florida Tourism Industry Marketing Corporation;  
 714 use of property; board of directors; duties; audit.—

715 (13) TRANSPARENCY.—

716 (c)1. Any entity that in the previous fiscal year received  
 717 more than 50 percent of its revenue from the corporation ~~or~~  
 718 ~~taxes imposed pursuant to s. 125.0104, s. 125.0108, or s.~~  
 719 ~~212.0305, and that partners with the corporation or participates~~

720 ~~in a program, cooperative advertisement, promotional~~  
721 ~~opportunity, or other activity offered by or in conjunction with~~  
722 ~~the corporation,~~ shall annually, within 30 days after the end of  
723 its fiscal year, ~~on July 1~~ report all public and private  
724 financial data to the Governor, the President of the Senate, and  
725 the Speaker of the House of Representatives, and include such  
726 report on its website.

727 2. The financial data shall include:

728 a. The total amount of revenue received from public and  
729 private sources.

730 b. The operating budget ~~of the partner entity.~~

731 c. The total amount of salary, benefits, and other  
732 compensation provided by the entity to its officers, employees,  
733 board members, or agents, regardless of the funding source  
734 ~~Employee and board member salary and benefit details from public~~  
735 ~~and private funds.~~

736 d. An itemized account of all expenditures, including all  
737 travel and entertainment expenditures, by the ~~partner~~ entity on  
738 the behalf of, or coordinated for the benefit of, the  
739 corporation, its board members, or its employees.

740 e. ~~Itemized travel and entertainment expenditures of the~~  
741 ~~partner entity.~~

742 Section 6. Paragraph (c) of subsection (6) of section  
743 288.904, Florida Statutes, is amended to read:

744 288.904 Funding for Enterprise Florida, Inc.; performance  
 745 and return on the public's investment.—

746 (6)

747 (c)1. Any entity that in the previous fiscal year received  
 748 more than 50 percent of its revenue from Enterprise Florida,  
 749 Inc., ~~or a tax imposed pursuant to s. 125.0104, s. 125.0108, or~~  
 750 ~~s. 212.0305, and that partners with Enterprise Florida, Inc., in~~  
 751 ~~a program or other activity offered by or in conjunction with~~  
 752 ~~Enterprise, Florida, Inc.,~~ shall annually, within 30 days after  
 753 the end of its fiscal year, ~~on July 1~~ report all public and  
 754 private financial data to the Governor, the President of the  
 755 Senate, and the Speaker of the House of Representatives, and  
 756 include such report on its website.

757 2. The financial data shall include:

758 a. The total amount of revenue received from public and  
 759 private sources.

760 b. The operating budget ~~of the partner entity.~~

761 c. The total amount of salary, benefits, and other  
 762 compensation provided by the entity to its officers, employees,  
 763 board members, or agents, regardless of the funding source  
 764 ~~Employee and board member salary and benefit details from public~~  
 765 ~~and private funds.~~

766 d. An itemized account of all expenditures, including all  
 767 travel and entertainment expenditures, by the ~~partner~~ entity on

768 | the behalf of, or coordinated for the benefit of, Enterprise  
769 | Florida, Inc., its board members, or its employees.

770 | ~~e. Itemized travel and entertainment expenditures of the~~  
771 | ~~partner entity.~~

772 | Section 7. This act shall take effect October 1, 2018.