A bill to be entitled
An act relating to the tourist development tax;
amending s. 125.0104, F.S.; authorizing counties
imposing the tax to use the tax revenues, under
certain circumstances, for specified purposes and
costs relating to public facilities; defining the term
“public facilities”; 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:
   a. Publicly owned and operated convention centers, sports
      stadiums, sports arenas, coliseums, or auditoriums within the
      boundaries of the county or subcounty special taxing district in
      which the tax is levied;
   b. Auditoriums that are publicly owned but are operated by
      organizations that are exempt from federal taxation pursuant to
      26 U.S.C. s. 501(c)(3) and open to the public, within the
      boundaries of the county or subcounty special taxing district in
      which the tax is levied; or
c. Aquariums 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;

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

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

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state’s Beach Management Plan, pursuant to s. 161.091, 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. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; or—

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term “public facilities” means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

Section 2. This act shall take effect July 1, 2018.