



230224

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/18/2019	.	
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The Committee on Commerce and Tourism (Rouson) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (b) of subsection (4) of section
125.0104, Florida Statutes, is amended, paragraph (f) is added
to that subsection, and paragraph (a) of subsection (5) of that
section is amended, to read:

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



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11 (4) ORDINANCE LEVY TAX; PROCEDURE.—

12 (b) At least 60 days before ~~prior to~~ the enactment of the
13 ordinance levying the tax, the governing board of the county
14 shall adopt a resolution that establishes and appoints
15 ~~establishing and appointing~~ the members of the county tourist
16 development council, as prescribed in paragraph (e) or, if there
17 is more than one tourist development council, paragraph (f) and
18 that indicates ~~indicating~~ the intention of the county to
19 consider the enactment of an ordinance levying and imposing the
20 tourist development tax.

21 (f)1. Notwithstanding any other law, a county with a
22 population of 900,000 or more, according to the last decennial
23 census, may adopt a resolution that establishes and appoints
24 members of more than one tourist development council upon a
25 finding that more than one tourist development council best
26 serves that county's tourism industry needs. Upon the adoption
27 of such resolution, the county must organize its tourist
28 development councils in accordance with the requirements
29 provided in subparagraph 2. instead of the requirements provided
30 in paragraph (e).

31 2. The governing board of a county as described in this
32 paragraph which levies and imposes a tourist development tax
33 under this section shall appoint for each tourist development
34 council it establishes an advisory council to be known as the
35 "(name) Tourist Development Council." Each council shall be
36 established by ordinance and shall be composed of a minimum of
37 nine members who are appointed by the governing board. All
38 members of the councils shall be electors of the county. The
39 governing board of the county shall have the option of



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40 designating the chairs of the councils or allowing the councils
41 to elect their chairs. The chairs shall annually be appointed or
42 elected and may be reelected or reappointed. The members of the
43 councils shall serve for staggered terms of 4 years. The terms
44 of office of the original members shall be prescribed in the
45 resolution required under paragraph (b). The councils shall meet
46 at least once each quarter and, from time to time, shall make
47 recommendations to the county governing board for the effective
48 operation of the special projects or for uses of the tourist
49 development tax revenue and perform such other duties as may be
50 prescribed by county ordinance or resolution. A council shall
51 continuously review expenditures of revenues from the tourist
52 development trust fund and shall receive, at least quarterly,
53 expenditure reports from the county governing board or its
54 designee. Expenditures that the councils believe to be
55 unauthorized shall be reported to the county governing board and
56 the Department of Revenue. The governing board and the
57 department shall review the findings of the councils and take
58 appropriate administrative or judicial action to ensure
59 compliance with this section.

60 (5) AUTHORIZED USES OF REVENUE.—

61 (a) All tax revenues received pursuant to this section by a
62 county imposing the tourist development tax shall be used by
63 that county for the following purposes only:

64 1. To acquire, construct, extend, enlarge, remodel, repair,
65 improve, maintain, operate, or promote one or more:

66 a. Publicly owned and operated convention centers, sports
67 stadiums, sports arenas, coliseums, or auditoriums within the
68 boundaries of the county or subcounty special taxing district in



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69 which the tax is levied;

70 b. Auditoriums that are publicly owned but are operated by
71 organizations that are exempt from federal taxation pursuant to
72 26 U.S.C. s. 501(c)(3) and open to the public, within the
73 boundaries of the county or subcounty special taxing district in
74 which the tax is levied; or

75 c. Aquariums or museums that are publicly owned and
76 operated or owned and operated by not-for-profit organizations
77 and open to the public, within the boundaries of the county or
78 subcounty special taxing district in which the tax is levied;

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

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

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

94 5. To finance beach park facilities, or beach, channel,
95 estuary, or lagoon improvement, maintenance, renourishment,
96 restoration, and erosion control, including construction of
97 beach groins and shoreline protection, enhancement, cleanup, or



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98 restoration of inland lakes and rivers to which there is public
99 access as those uses relate to the physical preservation of the
100 beach, shoreline, channel, estuary, lagoon, or inland lake or
101 river. However, any funds identified by a county as the local
102 matching source for beach renourishment, restoration, or erosion
103 control projects included in the long-range budget plan of the
104 state's Beach Management Plan, pursuant to s. 161.091, or funds
105 contractually obligated by a county in the financial plan for a
106 federally authorized shore protection project may not be used or
107 loaned for any other purpose. In counties of fewer than 100,000
108 population, up to 10 percent of the revenues from the tourist
109 development tax may be used for beach park facilities; or

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



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127 these purposes only if the following conditions are satisfied:

128 a. In the county fiscal year immediately preceding the
129 fiscal year in which the tax revenues were initially used for
130 such purposes, at least \$10 million in tourist development tax
131 revenue was received;

132 b. The county governing board approves the use for the
133 proposed public facilities by a vote of at least two-thirds of
134 its membership;

135 c. No more than 70 percent of the cost of the proposed
136 public facilities will be paid for with tourist development tax
137 revenues, and sources of funding for the remaining cost are
138 identified and confirmed by the county governing board;

139 d. At least 40 percent of all tourist development tax
140 revenues collected in the county are spent to promote and
141 advertise tourism as provided by this subsection; and

142 e. An independent professional analysis, performed at the
143 expense of the county tourist development council, demonstrates
144 the positive impact of the infrastructure project on tourist-
145 related businesses in the county.

146
147 Subparagraphs 1. and 2. may be implemented through service
148 contracts and leases with lessees that have sufficient expertise
149 or financial capability to operate such facilities.

150 Section 2. This act shall take effect July 1, 2019.

151
152 ===== T I T L E A M E N D M E N T =====

153 And the title is amended as follows:

154 Delete everything before the enacting clause
155 and insert:



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156 A bill to be entitled
157 An act relating to tourist development councils;
158 amending s. 125.0104, F.S.; conforming provisions to
159 changes made by the act; authorizing certain counties
160 to adopt a resolution that establishes and appoints
161 members of more than one tourist development council
162 upon a certain finding; requiring that such counties
163 organize their tourist development councils in
164 accordance with specified requirements upon the
165 adoption of such resolution; conforming a provision to
166 changes made by the act; providing an effective date.