

By Senator Stewart

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1 A bill to be entitled
2 An act relating to the tourist development tax;
3 amending s. 125.0104, F.S.; authorizing counties
4 imposing the tax to use the tax revenues to promote or
5 incentivize film or television productions in this
6 state; defining the term "production"; requiring such
7 counties to require certain productions to include a
8 specified statement in the production's credits;
9 providing an effective date.

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

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13 Section 1. Paragraph (a) of subsection (5) of section
14 125.0104, Florida Statutes, is amended to read:

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

17 (5) AUTHORIZED USES OF REVENUE.—

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

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

23 a. Publicly owned and operated convention centers, sports
24 stadiums, sports arenas, coliseums, or auditoriums within the
25 boundaries of the county or subcounty special taxing district in
26 which the tax is levied;

27 b. Auditoriums that are publicly owned but are operated by
28 organizations that are exempt from federal taxation pursuant to
29 26 U.S.C. s. 501(c)(3) and open to the public, within the

13-00807A-19

2019726__

30 boundaries of the county or subcounty special taxing district in
31 which the tax is levied; or

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

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

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

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

51 5. To finance beach park facilities, or beach, channel,
52 estuary, or lagoon improvement, maintenance, renourishment,
53 restoration, and erosion control, including construction of
54 beach groins and shoreline protection, enhancement, cleanup, or
55 restoration of inland lakes and rivers to which there is public
56 access as those uses relate to the physical preservation of the
57 beach, shoreline, channel, estuary, lagoon, or inland lake or
58 river. However, any funds identified by a county as the local

13-00807A-19

2019726__

59 matching source for beach renourishment, restoration, or erosion
60 control projects included in the long-range budget plan of the
61 state's Beach Management Plan, pursuant to s. 161.091, or funds
62 contractually obligated by a county in the financial plan for a
63 federally authorized shore protection project may not be used or
64 loaned for any other purpose. In counties of fewer than 100,000
65 population, up to 10 percent of the revenues from the tourist
66 development tax may be used for beach park facilities; ~~or~~

67 6. To acquire, construct, extend, enlarge, remodel, repair,
68 improve, maintain, operate, or finance public facilities within
69 the boundaries of the county or subcounty special taxing
70 district in which the tax is levied, if the public facilities
71 are needed to increase tourist-related business activities in
72 the county or subcounty special district and are recommended by
73 the county tourist development council created pursuant to
74 paragraph (4) (e). Tax revenues may be used for any related land
75 acquisition, land improvement, design and engineering costs, and
76 all other professional and related costs required to bring the
77 public facilities into service. As used in this subparagraph,
78 the term "public facilities" means major capital improvements
79 that have a life expectancy of 5 or more years, including, but
80 not limited to, transportation, sanitary sewer, solid waste,
81 drainage, potable water, and pedestrian facilities. Tax revenues
82 may be used for these purposes only if the following conditions
83 are satisfied:

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

13-00807A-19

2019726__

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

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

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

98 e. An independent professional analysis, performed at the
99 expense of the county tourist development council, demonstrates
100 the positive impact of the infrastructure project on tourist-
101 related businesses in the county; or

102 7. To promote or incentivize film or television productions
103 in this state. As used in this subparagraph, the term
104 "production" has the same meaning as provided in s. 288.1254(1).
105 If tax revenues are used for a production, the county must
106 require that the production include in its credits the statement
107 "Created in Florida" or "Filmed in Florida," as applicable.

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

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