

1 A bill to be entitled
2 An act relating to tourist and convention development
3 taxes; amending s. 125.0104, F.S.; removing provisions
4 which require a county or subcounty special taxing
5 district to receive an extraordinary vote to increase
6 the tourist development taxes for certain purposes;
7 specifying that certain tourist development taxes need
8 a majority of the electors voting in such election to
9 become effective; specifying the date in which certain
10 ordinance imposed tourist development taxes become
11 effective; authorizing a county to impose a tourist
12 development tax to finance flood mitigation projects
13 or improvements; correcting a cross-reference;
14 requiring a high tourism impact county to impose an
15 additional specified tax upon certain privileges by
16 ordinance subject to approval by a majority vote of
17 the electors; removing the requirement for an
18 extraordinary vote for such taxes; authorizing a high
19 tourism county to impose an additional tax for flood
20 mitigation projects or improvements; specifying that
21 certain taxes expire 5 years after the date the
22 authority was approved in an election; providing an
23 exception; providing procedures for renewing such
24 taxes; providing an exception to the expiration
25 mandate; removing provisions specifying procedures for

26 | repealing a tax which was previously approved by
 27 | referendum; amending s. 212.0305, F.S.; authorizing
 28 | convention development taxes to finance flood
 29 | mitigation projects or improvements; authorizing
 30 | certain counties to impose a specified district
 31 | convention development tax to finance flood mitigation
 32 | projects or improvements; requiring existing
 33 | ordinances levying convention development taxes to
 34 | expire after a specified date unless approved by a
 35 | majority of the voters of the county; providing
 36 | exceptions; providing a method for renewing such
 37 | levies; providing a form to be placed in a referendum;
 38 | providing an effective date.

39 |

40 | Be It Enacted by the Legislature of the State of Florida:

41 |

42 | Section 1. Paragraphs (d), (l), (m), and (n) of subsection
 43 | (3), paragraphs (a) and (d) of subsection (5), and paragraphs
 44 | (a) and (d) of subsection (6) of section 125.0104, Florida
 45 | Statutes, are amended, and paragraphs (f), (g), and (h) are
 46 | added to subsection (4) of that section, to read:

47 | 125.0104 Tourist development tax; procedure for levying;
 48 | authorized uses; referendum; enforcement.—

49 | (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

50 | (d) In addition to any 1-percent or 2-percent tax imposed

51 | under paragraph (c), the governing board of the county may levy,
52 | impose, and set an additional 1 percent of each dollar above the
53 | tax rate set under paragraph (c) ~~by the extraordinary vote of~~
54 | ~~the governing board~~ for the purposes set forth in subsection (5)
55 | ~~or~~ by ordinance subject to referendum approval by the registered
56 | electors within the county or subcounty special district, in
57 | accordance with subsection (6). ~~No county shall levy, impose,~~
58 | ~~and set the tax authorized under this paragraph unless the~~
59 | ~~county has imposed the 1-percent or 2-percent tax authorized~~
60 | ~~under paragraph (c) for a minimum of 3 years prior to the~~
61 | ~~effective date of the levy and imposition of the tax authorized~~
62 | ~~by this paragraph.~~ Revenues raised by the additional tax
63 | authorized under this paragraph may ~~shall~~ not be used for debt
64 | service on or refinancing of existing facilities as specified in
65 | subparagraph (5) (a) 1. unless approved in a referendum election
66 | by a majority of the electors voting in such election in the
67 | county or the subcounty special taxing district ~~by a resolution~~
68 | ~~adopted by an extraordinary majority of the total membership of~~
69 | ~~the governing board of the county.~~ If the 1-percent or 2-percent
70 | tax authorized in paragraph (c) is levied within a subcounty
71 | special taxing district, the additional tax authorized in this
72 | paragraph shall only be levied therein. The provisions of
73 | paragraphs (4) (a) - (e) ~~(4) (a) - (d)~~ shall not apply to the adoption
74 | of the additional tax authorized in this paragraph. The
75 | effective date of the levy and imposition of the tax authorized

76 | under this paragraph shall be the first day of the second month
77 | following approval of the ordinance by referendum, as set forth
78 | in subsection (6), or the first day of any subsequent month as
79 | may be specified in the ordinance ~~the governing board or the~~
80 | ~~first day of any subsequent month as may be specified in the~~
81 | ~~ordinance~~. A certified copy of such ordinance shall be furnished
82 | by the county to the Department of Revenue within 10 days after
83 | approval of such ordinance.

84 | (1) In addition to any other tax which is imposed pursuant
85 | to this section, a county may impose up to an additional 1-
86 | percent tax on the exercise of the privilege described in
87 | paragraph (a) by ordinance, subject to referendum approval by
88 | the registered electors within the county in accordance with
89 | subsection (6), ~~by majority vote of the governing board of the~~
90 | ~~county in order~~ to:

91 | 1. Pay the debt service on bonds issued to finance the
92 | construction, reconstruction, or renovation of a professional
93 | sports franchise facility, or the acquisition, construction,
94 | reconstruction, or renovation of a retained spring training
95 | franchise facility, either publicly owned and operated, or
96 | publicly owned and operated by the owner of a professional
97 | sports franchise or other lessee with sufficient expertise or
98 | financial capability to operate such facility, and to pay the
99 | planning and design costs incurred prior to the issuance of such
100 | bonds.

101 2. Pay the debt service on bonds issued to finance the
 102 construction, reconstruction, or renovation of a convention
 103 center, and to pay the planning and design costs incurred prior
 104 to the issuance of such bonds.

105 3. Pay the operation and maintenance costs of a convention
 106 center for a period of up to 10 years. Only counties that have
 107 elected to levy the tax for the purposes authorized in
 108 subparagraph 2. may use the tax for the purposes enumerated in
 109 this subparagraph. Any county that elects to levy the tax for
 110 the purposes authorized in subparagraph 2. after July 1, 2000,
 111 may use the proceeds of the tax to pay the operation and
 112 maintenance costs of a convention center for the life of the
 113 bonds.

114 4. Promote and advertise tourism in the State of Florida
 115 and nationally and internationally; however, if tax revenues are
 116 expended for an activity, service, venue, or event, the
 117 activity, service, venue, or event shall have as one of its main
 118 purposes the attraction of tourists as evidenced by the
 119 promotion of the activity, service, venue, or event to tourists.

120 5. Finance flood mitigation projects or improvements.

121
 122 The provision of paragraph (b) which prohibits any county
 123 authorized to levy a convention development tax pursuant to s.
 124 212.0305 from levying more than the 2-percent tax authorized by
 125 this section, and the provisions of paragraphs (4) (a) - (e) ~~(4) (a) -~~

126 ~~(d)~~, shall not apply to the additional tax authorized in this
 127 paragraph. The effective date of the levy and imposition of the
 128 tax authorized under this paragraph shall be the first day of
 129 the second month following approval of the ordinance by
 130 referendum as set forth in subsection (6), ~~the governing board~~
 131 or the first day of any subsequent month as may be specified in
 132 the ordinance. A certified copy of such ordinance shall be
 133 furnished by the county to the Department of Revenue within 10
 134 days after approval of such ordinance.

135 (m)1. In addition to any other tax which is imposed
 136 pursuant to this section, a high tourism impact county may
 137 impose an additional 1-percent tax on the exercise of the
 138 privilege described in paragraph (a) by ordinance subject to
 139 referendum approval by the registered electors within the
 140 county, as set forth in subsection (6) ~~by extraordinary vote of~~
 141 ~~the governing board of the county~~. The tax revenues received
 142 pursuant to this paragraph shall be used for one or more of the
 143 authorized uses pursuant to subsection (5).

144 2. A county is considered to be a high tourism impact
 145 county after the Department of Revenue has certified to such
 146 county that the sales subject to the tax levied pursuant to this
 147 section exceeded \$600 million during the previous calendar year,
 148 or were at least 18 percent of the county's total taxable sales
 149 under chapter 212 where the sales subject to the tax levied
 150 pursuant to this section were a minimum of \$200 million, except

151 that no county authorized to levy a convention development tax
 152 pursuant to s. 212.0305 shall be considered a high tourism
 153 impact county. Once a county qualifies as a high tourism impact
 154 county, it shall retain this designation for the period the tax
 155 is levied pursuant to this paragraph.

156 3. The provisions of paragraphs (4) (a) - (e) ~~(4) (a) - (d)~~ shall
 157 not apply to the adoption of the additional tax authorized in
 158 this paragraph. The effective date of the levy and imposition of
 159 the tax authorized under this paragraph shall be the first day
 160 of the second month following approval of the ordinance
 161 referendum, as set forth in subsection (6), ~~by the governing~~
 162 ~~board~~ or the first day of any subsequent month as may be
 163 specified in the ordinance. A certified copy of such ordinance
 164 shall be furnished by the county to the Department of Revenue
 165 within 10 days after approval of such ordinance.

166 (n) In addition to any other tax that is imposed under
 167 this section, a county ~~that has imposed the tax under paragraph~~
 168 ~~(1)~~ may impose an additional tax that is no greater than 1
 169 percent on the exercise of the privilege described in paragraph
 170 (a) by ordinance subject to referendum approval by the
 171 registered electors within the county as set forth in subsection
 172 (6) ~~by a majority plus one vote of the membership of the board~~
 173 ~~of county commissioners in order to:~~

- 174 1. Pay the debt service on bonds issued to finance:
- 175 a. The construction, reconstruction, or renovation of a

176 facility either publicly owned and operated, or publicly owned
177 and operated by the owner of a professional sports franchise or
178 other lessee with sufficient expertise or financial capability
179 to operate such facility, and to pay the planning and design
180 costs incurred prior to the issuance of such bonds for a new
181 professional sports franchise as defined in s. 288.1162.

182 b. The acquisition, construction, reconstruction, or
183 renovation of a facility either publicly owned and operated, or
184 publicly owned and operated by the owner of a professional
185 sports franchise or other lessee with sufficient expertise or
186 financial capability to operate such facility, and to pay the
187 planning and design costs incurred prior to the issuance of such
188 bonds for a retained spring training franchise.

189 2. Promote and advertise tourism in the State of Florida
190 and nationally and internationally; however, if tax revenues are
191 expended for an activity, service, venue, or event, the
192 activity, service, venue, or event shall have as one of its main
193 purposes the attraction of tourists as evidenced by the
194 promotion of the activity, service, venue, or event to tourists.

195 3. Finance flood mitigation projects or improvements.

196
197 A county that imposes the tax authorized in this paragraph may
198 not expend any ad valorem tax revenues for the acquisition,
199 construction, reconstruction, or renovation of a facility for
200 which tax revenues are used pursuant to subparagraph 1. The

201 provision of paragraph (b) which prohibits any county authorized
 202 to levy a convention development tax pursuant to s. 212.0305
 203 from levying more than the 2-percent tax authorized by this
 204 section does ~~shall~~ not apply to the additional tax authorized by
 205 this paragraph in counties which levy convention development
 206 taxes pursuant to s. 212.0305(4) (a). The provisions of
 207 paragraphs (4) (a)-(e) do not apply to the adoption of the
 208 additional tax authorized in this paragraph. Subsection (4) does
 209 ~~not apply to the adoption of the additional tax authorized in~~
 210 ~~this paragraph.~~ The effective date of the levy and imposition of
 211 the tax authorized under this paragraph is the first day of the
 212 second month following approval of the ordinance by referendum,
 213 as prescribed by subsection (6), ~~by the board of county~~
 214 ~~commissioners~~ or the first day of any subsequent month specified
 215 in the ordinance. A certified copy of such ordinance shall be
 216 furnished by the county to the Department of Revenue within 10
 217 days after approval of the ordinance.

218 (4) ORDINANCE LEVY TAX; PROCEDURE.—

219 (f) The authority to levy and impose a tax pursuant to
 220 this section expires 5 years after the date the authority was
 221 approved in an election, but the authority may be renewed for
 222 subsequent 5-year periods if each 5-year renewal is approved in
 223 a referendum called and held pursuant to subsection (6).

224 (g) Any tax imposed pursuant to this section must be
 225 renewed on or before July 1, 2026, in a referendum called and

226 | held pursuant to subsection (6).

227 | (h) In any case where the proceeds of a tax levied
 228 | pursuant to this section have been pledged to secure and
 229 | liquidate revenue bonds or revenue refunding bonds as authorized
 230 | by this section, the expiration of the tax shall not be
 231 | effective with respect to any portion of taxes initially levied
 232 | before July 1, 2021, which has been pledged or is being used to
 233 | support bonds until the retirement of those bonds.

234 | (5) AUTHORIZED USES OF REVENUE.—

235 | (a) All tax revenues received pursuant to this section by
 236 | a county imposing the tourist development tax shall be used by
 237 | that county for the following purposes only:

238 | 1. To acquire, construct, extend, enlarge, remodel,
 239 | repair, improve, maintain, operate, or promote one or more:

240 | a. Publicly owned and operated convention centers, sports
 241 | stadiums, sports arenas, coliseums, or auditoriums within the
 242 | boundaries of the county or subcounty special taxing district in
 243 | which the tax is levied;

244 | b. Auditoriums that are publicly owned but are operated by
 245 | organizations that are exempt from federal taxation pursuant to
 246 | 26 U.S.C. s. 501(c)(3) and open to the public, within the
 247 | boundaries of the county or subcounty special taxing district in
 248 | which the tax is levied; or

249 | c. Aquariums or museums that are publicly owned and
 250 | operated or owned and operated by not-for-profit organizations

251 and open to the public, within the boundaries of the county or
 252 subcounty special taxing district in which the tax is levied;

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

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

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

268 5. To finance beach park facilities, or beach, channel,
 269 estuary, or lagoon improvement, maintenance, renourishment,
 270 restoration, and erosion control, including construction of
 271 beach groins and shoreline protection, enhancement, cleanup, or
 272 restoration of inland lakes and rivers to which there is public
 273 access as those uses relate to the physical preservation of the
 274 beach, shoreline, channel, estuary, lagoon, or inland lake or
 275 river. However, any funds identified by a county as the local

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

284 6. To acquire, construct, extend, enlarge, remodel,
285 repair, improve, maintain, operate, or finance public facilities
286 within the boundaries of the county or subcounty special taxing
287 district in which the tax is levied, if the public facilities
288 are needed to increase tourist-related business activities in
289 the county or subcounty special district and are recommended by
290 the county tourist development council created pursuant to
291 paragraph (4) (e). Tax revenues may be used for any related land
292 acquisition, land improvement, design and engineering costs, and
293 all other professional and related costs required to bring the
294 public facilities into service. As used in this subparagraph,
295 the term "public facilities" means major capital improvements
296 that have a life expectancy of 5 or more years, including, but
297 not limited to, transportation, sanitary sewer, solid waste,
298 drainage, potable water, and pedestrian facilities. Tax revenues
299 may be used for these purposes only if the following conditions
300 are satisfied:

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

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

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

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

315 e. An independent professional analysis, performed at the
316 expense of the county tourist development council, demonstrates
317 the positive impact of the infrastructure project on tourist-
318 related businesses in the county; or

319 7. To finance flood mitigation projects or improvements.

320
321 Subparagraphs 1. and 2. may be implemented through service
322 contracts and leases with lessees that have sufficient expertise
323 or financial capability to operate such facilities.

324 (d) The revenues to be derived from the tourist
325 development tax may be pledged to secure and liquidate revenue

326 | bonds issued by the county for the purposes set forth in
 327 | subparagraphs (a)1., 2., ~~and 5., 6., and 7.~~ or for the purpose
 328 | of refunding bonds previously issued for such purposes, or both;
 329 | however, no more than 50 percent of the revenues from the
 330 | tourist development tax may be pledged to secure and liquidate
 331 | revenue bonds or revenue refunding bonds issued for the purposes
 332 | set forth in subparagraph (a)5. Such revenue bonds and revenue
 333 | refunding bonds may be authorized and issued in such principal
 334 | amounts, with such interest rates and maturity dates, and
 335 | subject to such other terms, conditions, and covenants as the
 336 | governing board of the county shall provide. The Legislature
 337 | intends that this paragraph be full and complete authority for
 338 | accomplishing such purposes, but such authority is supplemental
 339 | and additional to, and not in derogation of, any powers now
 340 | existing or later conferred under law.

341 | (6) REFERENDUM.—

342 | (a) An ~~No~~ ordinance enacted by any county levying the tax
 343 | authorized by this section may not ~~paragraphs (3)(b) and (c)~~
 344 | ~~shall~~ take effect until the ordinance levying and imposing the
 345 | tax has been approved in a referendum election by a majority of
 346 | the electors voting in such election in the county or by a
 347 | majority of the electors voting in the subcounty special tax
 348 | district affected by the tax.

349 | ~~(d) In any case where a referendum levying and imposing~~
 350 | ~~the tax has been approved pursuant to this section and 15~~

351 ~~percent of the electors in the county or 15 percent of the~~
352 ~~electors in the subcounty special district in which the tax is~~
353 ~~levied file a petition with the board of county commissioners~~
354 ~~for a referendum to repeal the tax, the board of county~~
355 ~~commissioners shall cause an election to be held for the repeal~~
356 ~~of the tax which election shall be subject only to the~~
357 ~~outstanding bonds for which the tax has been pledged. However,~~
358 ~~the repeal of the tax shall not be effective with respect to any~~
359 ~~portion of taxes initially levied in November 1989, which has~~
360 ~~been pledged or is being used to support bonds under paragraph~~
361 ~~(3)(d) or paragraph (3)(1) until the retirement of those bonds.~~

362 Section 2. Paragraphs (a), (b), (c), and (e) of subsection
363 (4) of section 212.0305, Florida Statutes, are amended, and a
364 new subsection (6) is added to that section, to read:

365 212.0305 Convention development taxes; intent;
366 administration; authorization; use of proceeds.—

367 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
368 REQUIREMENTS.—

369 (a) Consolidated government levy for convention
370 development.—

371 1. Each county that operates under a government
372 consolidated with that of one or more municipalities in the
373 county may impose, pursuant to an ordinance enacted by the
374 governing body of the county, a levy on the exercise within its
375 boundaries of the taxable privilege of leasing or letting

376 transient rental accommodations described in subsection (3) at
 377 the rate of 2 percent of each dollar and major fraction of each
 378 dollar of the total consideration charged therefor. The proceeds
 379 of this levy shall be known as the consolidated county
 380 convention development tax.

381 2. The county shall furnish to the department, within 10
 382 days after approval of the ordinance imposing the levy, a copy
 383 of the ordinance. The effective date of imposition of the levy
 384 must be the first day of any month that is at least 60 days
 385 after enactment of the ordinance.

386 3. All consolidated county convention development moneys,
 387 including any interest accrued thereon, received by a county
 388 imposing the levy must be used in any of the following manners,
 389 although the utilization authorized in sub-subparagraph a. shall
 390 apply only to municipalities with a population of 10,000 or
 391 more:

- 392 a. To promote and advertise tourism;
- 393 b. To extend, enlarge, and improve existing publicly owned
 394 convention centers in the county;
- 395 c. To construct a multipurpose
 396 convention/coliseum/exhibition center or the maximum components
 397 thereof as funds permit in the county; ~~and~~
- 398 d. To acquire, construct, extend, enlarge, remodel,
 399 repair, improve, or maintain one or more convention centers,
 400 stadiums, exhibition halls, arenas, coliseums, or auditoriums;

401 and

402 e. To finance flood mitigation projects or improvements.

403 4. For the purposes of completion of any project under
404 this paragraph, tax revenues and interest accrued may be used:

405 a. As collateral, pledged, or hypothecated for projects
406 authorized by this paragraph, including bonds issued in
407 connection therewith; or

408 b. As a pledge or capital contribution in conjunction with
409 a partnership, joint venture, or other business arrangement
410 between the county and one or more business entities for
411 projects authorized by this paragraph.

412 5.a. The county may designate or appoint an authority to
413 administer and disburse such proceeds and any other related
414 source of revenue. However, the annual budget of the authority
415 is subject to approval of the governing body of the county.

416 b. Except as otherwise provided by law, one-half of the
417 proceeds of the tax which are collected within a municipality
418 the government of which is not consolidated with that of the
419 county must, at the request of the governing body of the
420 municipality, be remitted to the municipality. The revenue
421 remitted to a municipality under this sub-subparagraph may be
422 used by the municipality only for the purposes and in the manner
423 authorized in this paragraph, but the municipality may enter
424 into an interlocal agreement with the county or with any other
425 municipality in the county to use such revenue to jointly

426 finance any project authorized by this paragraph. This sub-
427 subparagraph does not apply to the distribution to the county of
428 any convention development tax revenues necessary to repay the
429 principal of or the interest on any bonds issued under sub-
430 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
431 subparagraph, if the governing body of such a municipality
432 adopts a resolution stating that the municipality is unable to
433 use such revenue for any purpose authorized in this paragraph,
434 the municipality may use the revenue to acquire and develop
435 municipal parks, lifeguard stations, or athletic fields.

436 6. The consolidated county convention development tax
437 shall be in addition to any other levy imposed under this
438 section.

439 7. Revenues collected and returned to the county must be
440 deposited in a convention development trust fund, which must be
441 established by the county as a condition precedent to receipt of
442 such funds.

443 (b) Charter county levy for convention development.—

444 1. Each county, as defined in s. 125.011(1), may impose,
445 under an ordinance enacted by the governing body of the county,
446 a levy on the exercise within its boundaries of the taxable
447 privilege of leasing or letting transient rental accommodations
448 described in subsection (3) at the rate of 3 percent of the
449 total consideration charged therefor. The proceeds of this levy
450 shall be known as the charter county convention development tax.

451 2. All charter county convention development moneys,
452 including any interest accrued thereon, received by a county
453 imposing the levy shall be used as follows:

454 a. Two-thirds of the proceeds shall be used to extend,
455 enlarge, and improve the largest existing publicly owned
456 convention center in the county.

457 b. One-third of the proceeds shall be used to construct a
458 new multipurpose convention/coliseum/exhibition center/stadium
459 or the maximum components thereof as funds permit in the most
460 populous municipality in the county.

461 c. After the completion of any project under sub-
462 subparagraph a., the tax revenues and interest accrued under
463 sub-subparagraph a. may be used to acquire, construct, extend,
464 enlarge, remodel, repair, improve, plan for, operate, manage, or
465 maintain one or more convention centers, stadiums, exhibition
466 halls, arenas, coliseums, auditoriums, flood mitigation projects
467 and improvements, or golf courses, and may be used to acquire
468 and construct an intercity light rail transportation system as
469 described in the Light Rail Transit System Status Report to the
470 Legislature dated April 1988, which shall provide a means to
471 transport persons to and from the largest existing publicly
472 owned convention center in the county and the hotels north of
473 the convention center and to and from the downtown area of the
474 most populous municipality in the county as determined by the
475 county.

476 d. After completion of any project under sub-subparagraph
477 b., the tax revenues and interest accrued under sub-subparagraph
478 b. may be used, as determined by the county, to operate an
479 authority created pursuant to subparagraph 4. or to acquire,
480 construct, extend, enlarge, remodel, repair, improve, operate,
481 or maintain one or more convention centers, stadiums, exhibition
482 halls, arenas, coliseums, auditoriums, golf courses, or related
483 buildings and parking facilities in the most populous
484 municipality in the county.

485 e. For the purposes of completion of any project pursuant
486 to this paragraph, tax revenues and interest accrued may be
487 used:

488 (I) As collateral, pledged, or hypothecated for projects
489 authorized by this paragraph, including bonds issued in
490 connection therewith; or

491 (II) As a pledge or capital contribution in conjunction
492 with a partnership, joint venture, or other business arrangement
493 between a municipality and one or more business entities for
494 projects authorized by this paragraph.

495 3. The governing body of each municipality in which a
496 municipal tourist tax is levied may adopt a resolution
497 prohibiting imposition of the charter county convention
498 development levy within such municipality. If the governing body
499 adopts such a resolution, the convention development levy shall
500 be imposed by the county in all other areas of the county except

501 such municipality. No funds collected pursuant to this paragraph
502 may be expended in a municipality which has adopted such a
503 resolution.

504 4.a. Before the county enacts an ordinance imposing the
505 levy, the county shall notify the governing body of each
506 municipality in which projects are to be developed pursuant to
507 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
508 2.c., or sub-subparagraph 2.d. As a condition precedent to
509 receiving funding, the governing bodies of such municipalities
510 shall designate or appoint an authority that shall have the sole
511 power to:

512 (I) Approve the concept, location, program, and design of
513 the facilities or improvements to be built in accordance with
514 this paragraph and to administer and disburse such proceeds and
515 any other related source of revenue.

516 (II) Appoint and dismiss the authority's executive
517 director, general counsel, and any other consultants retained by
518 the authority. The governing body shall have the right to
519 approve or disapprove the initial appointment of the authority's
520 executive director and general counsel.

521 b. The members of each such authority shall serve for a
522 term of not less than 1 year and shall be appointed by the
523 governing body of such municipality. The annual budget of such
524 authority shall be subject to approval of the governing body of
525 the municipality. If the governing body does not approve the

526 | budget, the authority shall use as the authority's budget the
527 | previous fiscal year budget.

528 | c. The authority, by resolution to be adopted from time to
529 | time, may invest and reinvest the proceeds from the convention
530 | development tax and any other revenues generated by the
531 | authority in the same manner that the municipality in which the
532 | authority is located may invest surplus funds.

533 | 5. The charter county convention development levy shall be
534 | in addition to any other levy imposed pursuant to this section.

535 | 6. A certified copy of the ordinance imposing the levy
536 | shall be furnished by the county to the department within 10
537 | days after approval of such ordinance. The effective date of
538 | imposition of the levy shall be the first day of any month at
539 | least 60 days after enactment of the ordinance.

540 | 7. Revenues collected pursuant to this paragraph shall be
541 | deposited in a convention development trust fund, which shall be
542 | established by the county as a condition precedent to receipt of
543 | such funds.

544 | (c) Special district levy for convention development.—

545 | 1. Each county which was chartered under Art. VIII of the
546 | State Constitution and which on January 1, 1984, levied a
547 | tourist advertising ad valorem tax within a special taxing
548 | district in that county may impose, pursuant to an ordinance
549 | enacted by the governing body of the county, a levy within the
550 | boundaries of such special taxing district on the exercise of

551 the taxable privilege of leasing or letting transient rental
552 accommodations described in subsection (3) at a rate of up to 3
553 percent of each dollar and major fraction of each dollar of the
554 total consideration charged therefor. The proceeds of this levy
555 shall be known as the special district convention development
556 tax.

557 2. The county shall designate or appoint an authority to
558 administer and disburse the proceeds of such levy and any
559 revenue related to the levy authorized by this paragraph. The
560 members of such authority shall be selected from persons
561 involved in the tourism and lodging industries doing business
562 within such special district. Not less than a majority of the
563 members shall be selected from persons doing business in the
564 lodging industry. Members shall serve at the pleasure of the
565 governing body of such county and shall serve without
566 compensation. The annual budget of such authority shall be
567 subject to approval of the governing body of the county. The
568 authority shall consist of 11 members, who shall annually select
569 a chair from among their members.

570 3. The county shall have no power to levy and impose the
571 tourist advertising ad valorem tax in such district on or after
572 January 1 of the year following the date of the adoption of the
573 levy authorized in this paragraph. All special district
574 convention development moneys, including any interest accrued
575 thereon, received by a county imposing the special district

576 convention development levy shall be used for the following
 577 purposes only:

- 578 a. To promote and advertise tourism.~~†~~
- 579 b. To fund convention bureaus, tourist bureaus, tourist
 580 information centers, and news bureaus.
- 581 c. To finance flood mitigation projects or improvements.

582 4. The special district convention development tax shall
 583 be in addition to any other levy imposed pursuant to this
 584 section.

585 5. A certified copy of the ordinance imposing the levy
 586 shall be furnished by the county to the department within 10
 587 days after approval of such ordinance. The effective date of the
 588 levy shall be the first day of any month at least 60 days after
 589 enactment of the ordinance.

590 6. Revenues collected and returned to the county shall be
 591 deposited in a convention development trust fund, which shall be
 592 established by the county as a condition precedent to receipt of
 593 such funds.

594 (e) Subcounty levy for convention development.-

595 1. Each county which was chartered under Art. VIII of the
 596 State Constitution and which on January 1, 1984, levied a
 597 tourist advertising ad valorem tax within a special taxing
 598 district in that county may impose, pursuant to an ordinance
 599 enacted by the governing body of the county, a levy outside the
 600 boundaries of such special taxing district and to the northwest

601 of State Road 415, on the exercise of the taxable privilege of
602 leasing or letting transient rental accommodations described in
603 subsection (3), at a rate of up to 3 percent of each dollar and
604 major fraction of each dollar of the total consideration charged
605 therefor. The proceeds of this levy shall be known as the
606 subcounty convention development tax.

607 2. The county shall designate or appoint an authority to
608 administer and disburse the proceeds of such levy and any
609 revenue related to the levy authorized by this paragraph. The
610 members of the authority shall be selected from persons doing
611 business within the area in which the tax is levied. Not less
612 than three of the members shall be selected from persons doing
613 business in the lodging industry. Members shall serve at the
614 pleasure of the governing body of the county and shall serve
615 without compensation. The annual budget of the authority shall
616 be subject to approval of the governing body of the county. The
617 authority shall consist of seven members, who shall annually
618 select a chair from among their members.

619 3. All subcounty convention development moneys, including
620 any interest accrued thereon, received by a county imposing the
621 subcounty convention development levy shall be used for the
622 following purposes only:

- 623 a. To promote and advertise tourism.~~†~~
624 b. To fund convention bureaus, tourist bureaus, tourist
625 information centers, and news bureaus.

626 c. To finance flood mitigation projects or improvements.

627 4. The subcounty convention development tax shall be in
628 addition to any other levy imposed pursuant to this section.

629 5. A certified copy of the ordinance imposing the levy
630 shall be furnished by the county to the department within 10
631 days after approval of the ordinance. The effective date of the
632 levy shall be the first day of any month at least 60 days after
633 enactment of the ordinance.

634 6. Revenues collected and returned to the county shall be
635 deposited in a separate convention development trust fund, which
636 shall be established by the county as a condition precedent to
637 receipt of such funds.

638 (6) REFERENDUM.—

639 (a) An ordinance enacted by any county levying the tax
640 authorized pursuant to this section may not remain in effect
641 after July 1, 2026, unless the ordinance levying the tax is
642 approved in a referendum election by a majority of the electors
643 voting in such election in the county or by a majority of the
644 electors voting in the subcounty special tax district affected
645 by the tax.

646 (b) The authority to levy and impose a tax pursuant to
647 this section expires 5 years after the date such authority was
648 approved in an election, but the authority may be renewed for
649 subsequent 5-year periods if each 5-year renewal is approved in
650 a referendum called and held pursuant this subsection.

651 (c) The governing board of the county levying the tax
 652 shall place a question on the ballot at a regular or special
 653 election to be held within the county, substantially as follows:

654FOR the Convention Development Tax.

655AGAINST the Convention Development Tax.

656 (d) If a majority of the electors voting on the question
 657 approve the levy, the ordinance shall be deemed to be in effect.

658 (e) In any case where the proceeds of a tax levied
 659 pursuant to this section have been pledged to secure and
 660 liquidate revenue bonds or revenue refunding bonds as authorized
 661 by this section, the expiration of the tax is not effective with
 662 respect to any portion of taxes initially levied before July 1,
 663 2021, which has been pledged or is being used to support bonds
 664 until the retirement of those bonds.

665 Section 3. This act shall take effect July 1, 2021.