

By Senator Diaz

36-01258-21

20212008__

1 A bill to be entitled
2 An act relating to tourist and convention development
3 taxes; amending s. 125.0104, F.S.; deleting a
4 provision requiring an extraordinary vote of a
5 governing board for a county or subcounty special
6 taxing district to increase its tourist development
7 taxes; specifying that certain tourist development
8 taxes require a majority of the electors voting in a
9 referendum to become effective; specifying the date on
10 which certain ordinance-imposed tourist development
11 taxes become effective; authorizing a county to impose
12 a tourist development tax to finance flood mitigation
13 projects or improvements; correcting a cross-
14 reference; requiring a high tourism impact county to
15 impose an additional specified tax upon certain
16 privileges by ordinance, subject to approval by a
17 majority vote of the electors; deleting the
18 requirement for an extraordinary vote to approve such
19 taxes; authorizing a high tourism county to impose an
20 additional tax for flood mitigation projects or
21 improvements; specifying that certain taxing authority
22 expires 5 years after the date the authority was
23 approved in an election; authorizing the renewal of
24 the authority, subject to a referendum; providing a
25 procedure for renewing the tourist development tax;
26 providing an exception to the expiration mandate;
27 deleting provisions specifying procedures for
28 repealing a tax that was previously approved by
29 referendum; amending s. 212.0305, F.S.; authorizing

36-01258-21

20212008__

30 convention development taxes to finance flood
31 mitigation projects or improvements; authorizing
32 certain counties to impose a specified district
33 convention development tax to finance flood mitigation
34 projects or improvements; requiring existing
35 ordinances levying convention development taxes to
36 expire after a specified date unless approved by a
37 majority of the voters of the county or special tax
38 district; specifying that certain taxing authority
39 expires 5 years after the date the authority was
40 approved in an election; authorizing the renewal of
41 the authority, subject to a referendum; providing a
42 procedure for renewing such authority; prescribing the
43 form of the ballot statement; providing that
44 ordinances are effective upon majority approval by
45 electors; providing expiration of the tax is not
46 effective under certain circumstances; providing an
47 effective date.

48
49 Be It Enacted by the Legislature of the State of Florida:

50
51 Section 1. Paragraphs (d), (l), (m), and (n) of subsection
52 (3), paragraphs (a) and (d) of subsection (5), and paragraphs
53 (a) and (d) of subsection (6) of section 125.0104, Florida
54 Statutes, are amended, and paragraphs (f), (g), and (h) are
55 added to subsection (4) of that section, to read:

56 125.0104 Tourist development tax; procedure for levying;
57 authorized uses; referendum; enforcement.—

58 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

36-01258-21

20212008__

59 (d) In addition to any 1-percent or 2-percent tax imposed
60 under paragraph (c), the governing board of the county may levy,
61 impose, and set an additional 1 percent of each dollar above the
62 tax rate set under paragraph (c) ~~by the extraordinary vote of~~
63 ~~the governing board~~ for the purposes set forth in subsection (5)
64 or by ordinance subject to referendum approval by the registered
65 electors within the county or subcounty special district, in
66 accordance with subsection (6). ~~No county shall levy, impose,~~
67 ~~and set the tax authorized under this paragraph unless the~~
68 ~~county has imposed the 1-percent or 2-percent tax authorized~~
69 ~~under paragraph (c) for a minimum of 3 years prior to the~~
70 ~~effective date of the levy and imposition of the tax authorized~~
71 ~~by this paragraph.~~ Revenues raised by the additional tax
72 authorized under this paragraph may ~~shall~~ not be used for debt
73 service on or refinancing of existing facilities as specified in
74 subparagraph (5) (a) 1. unless approved in a referendum election
75 by a majority of the electors voting in such election in the
76 county or the subcounty special taxing district ~~by a resolution~~
77 ~~adopted by an extraordinary majority of the total membership of~~
78 ~~the governing board of the county.~~ If the 1-percent or 2-percent
79 tax authorized in paragraph (c) is levied within a subcounty
80 special taxing district, the additional tax authorized in this
81 paragraph shall only be levied therein. The provisions of
82 paragraphs (4) (a) - (e) do ~~(4) (a) - (d) shall~~ not apply to the
83 adoption of the additional tax authorized in this paragraph. The
84 effective date of the levy and imposition of the tax authorized
85 under this paragraph shall be the first day of the second month
86 following approval of the ordinance by referendum, as set forth
87 in subsection (6), or the first day of any subsequent month as

36-01258-21

20212008__

88 ~~may be specified in the ordinance the governing board or the~~
89 ~~first day of any subsequent month as may be specified in the~~
90 ~~ordinance.~~ A certified copy of such ordinance shall be furnished
91 by the county to the Department of Revenue within 10 days after
92 approval of such ordinance.

93 (1) In addition to any other tax which is imposed pursuant
94 to this section, a county may impose up to an additional 1-
95 percent tax on the exercise of the privilege described in
96 paragraph (a) by ordinance, subject to referendum approval by
97 the registered electors within the county in accordance with
98 subsection (6), ~~by majority vote of the governing board of the~~
99 ~~county in order~~ to:

100 1. Pay the debt service on bonds issued to finance the
101 construction, reconstruction, or renovation of a professional
102 sports franchise facility, or the acquisition, construction,
103 reconstruction, or renovation of a retained spring training
104 franchise facility, either publicly owned and operated, or
105 publicly owned and operated by the owner of a professional
106 sports franchise or other lessee with sufficient expertise or
107 financial capability to operate such facility, and to pay the
108 planning and design costs incurred prior to the issuance of such
109 bonds.

110 2. Pay the debt service on bonds issued to finance the
111 construction, reconstruction, or renovation of a convention
112 center, and to pay the planning and design costs incurred prior
113 to the issuance of such bonds.

114 3. Pay the operation and maintenance costs of a convention
115 center for a period of up to 10 years. Only counties that have
116 elected to levy the tax for the purposes authorized in

36-01258-21

20212008__

117 subparagraph 2. may use the tax for the purposes enumerated in
118 this subparagraph. Any county that elects to levy the tax for
119 the purposes authorized in subparagraph 2. after July 1, 2000,
120 may use the proceeds of the tax to pay the operation and
121 maintenance costs of a convention center for the life of the
122 bonds.

123 4. Promote and advertise tourism in the State of Florida
124 and nationally and internationally; however, if tax revenues are
125 expended for an activity, service, venue, or event, the
126 activity, service, venue, or event shall have as one of its main
127 purposes the attraction of tourists as evidenced by the
128 promotion of the activity, service, venue, or event to tourists.

129 5. Finance flood mitigation projects or improvements.

130
131 The provision of paragraph (b) which prohibits any county
132 authorized to levy a convention development tax pursuant to s.
133 212.0305 from levying more than the 2-percent tax authorized by
134 this section, and the provisions of paragraphs (4) (a)-(e) do
135 ~~(4) (a)-(d), shall~~ not apply to the additional tax authorized in
136 this paragraph. The effective date of the levy and imposition of
137 the tax authorized under this paragraph shall be the first day
138 of the second month following approval of the ordinance by
139 referendum as set forth in subsection (6), the governing board
140 or the first day of any subsequent month as may be specified in
141 the ordinance. A certified copy of such ordinance shall be
142 furnished by the county to the Department of Revenue within 10
143 days after approval of such ordinance.

144 (m)1. In addition to any other tax which is imposed
145 pursuant to this section, a high tourism impact county may

36-01258-21

20212008__

146 impose an additional 1-percent tax on the exercise of the
147 privilege described in paragraph (a) by ordinance, subject to
148 referendum approval by the registered electors within the
149 county, as set forth in subsection (6) ~~by extraordinary vote of~~
150 ~~the governing board of the county~~. The tax revenues received
151 pursuant to this paragraph shall be used for one or more of the
152 authorized uses pursuant to subsection (5).

153 2. A county is considered to be a high tourism impact
154 county after the Department of Revenue has certified to such
155 county that the sales subject to the tax levied pursuant to this
156 section exceeded \$600 million during the previous calendar year,
157 or were at least 18 percent of the county's total taxable sales
158 under chapter 212 where the sales subject to the tax levied
159 pursuant to this section were a minimum of \$200 million, except
160 that no county authorized to levy a convention development tax
161 pursuant to s. 212.0305 shall be considered a high tourism
162 impact county. Once a county qualifies as a high tourism impact
163 county, it shall retain this designation for the period the tax
164 is levied pursuant to this paragraph.

165 3. The provisions of paragraphs (4) (a)-(e) do ~~(4) (a)-(d)~~
166 ~~shall~~ not apply to the adoption of the additional tax authorized
167 in this paragraph. The effective date of the levy and imposition
168 of the tax authorized under this paragraph shall be the first
169 day of the second month following approval of the ordinance
170 referendum, as set forth in subsection (6), ~~by the governing~~
171 ~~board~~ or the first day of any subsequent month as may be
172 specified in the ordinance. A certified copy of such ordinance
173 shall be furnished by the county to the Department of Revenue
174 within 10 days after approval of such ordinance.

36-01258-21

20212008__

175 (n) In addition to any other tax that is imposed under this
176 section, a county ~~that has imposed the tax under paragraph (1)~~
177 may impose an additional tax that is no greater than 1 percent
178 on the exercise of the privilege described in paragraph (a) by
179 ordinance subject to referendum approval by the registered
180 electors within the county as set forth in subsection (6) ~~by a~~
181 ~~majority plus one vote of the membership of the board of county~~
182 ~~commissioners in order to:~~

183 1. Pay the debt service on bonds issued to finance:

184 a. The construction, reconstruction, or renovation of a
185 facility either publicly owned and operated, or publicly owned
186 and operated by the owner of a professional sports franchise or
187 other lessee with sufficient expertise or financial capability
188 to operate such facility, and to pay the planning and design
189 costs incurred prior to the issuance of such bonds for a new
190 professional sports franchise as defined in s. 288.1162.

191 b. The acquisition, construction, reconstruction, or
192 renovation of a facility either publicly owned and operated, or
193 publicly owned and operated by the owner of a professional
194 sports franchise or other lessee with sufficient expertise or
195 financial capability to operate such facility, and to pay the
196 planning and design costs incurred prior to the issuance of such
197 bonds for a retained spring training franchise.

198 2. Promote and advertise tourism in the State of Florida
199 and nationally and internationally; however, if tax revenues are
200 expended for an activity, service, venue, or event, the
201 activity, service, venue, or event shall have as one of its main
202 purposes the attraction of tourists as evidenced by the
203 promotion of the activity, service, venue, or event to tourists.

36-01258-21

20212008__

204 3. Finance flood mitigation projects or improvements.

205
206 A county that imposes the tax authorized in this paragraph may
207 not expend any ad valorem tax revenues for the acquisition,
208 construction, reconstruction, or renovation of a facility for
209 which tax revenues are used pursuant to subparagraph 1. The
210 provision of paragraph (b) which prohibits any county authorized
211 to levy a convention development tax pursuant to s. 212.0305
212 from levying more than the 2-percent tax authorized by this
213 section ~~does shall~~ not apply to the additional tax authorized by
214 this paragraph in counties which levy convention development
215 taxes pursuant to s. 212.0305(4) (a). The provisions of
216 paragraphs (4) (a)-(e) do not apply to the adoption of the
217 additional tax authorized in this paragraph ~~Subsection (4) does~~
218 ~~not apply to the adoption of the additional tax authorized in~~
219 ~~this paragraph~~. The effective date of the levy and imposition of
220 the tax authorized under this paragraph is the first day of the
221 second month following approval of the ordinance by referendum,
222 as prescribed by subsection (6), ~~by the board of county~~
223 ~~commissioners~~ or the first day of any subsequent month specified
224 in the ordinance. A certified copy of such ordinance shall be
225 furnished by the county to the Department of Revenue within 10
226 days after approval of the ordinance.

227 (4) ORDINANCE LEVY TAX; PROCEDURE.—

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

36-01258-21

20212008__

233 (g) Any tax imposed pursuant to this section must be
234 renewed on or before July 1, 2026, in a referendum called and
235 held pursuant to subsection (6).

236 (h) In any case where the proceeds of a tax levied pursuant
237 to this section have been pledged to secure and liquidate
238 revenue bonds or revenue refunding bonds as authorized by this
239 section, the expiration of the tax is not effective with respect
240 to any portion of taxes initially levied before July 1, 2021,
241 which has been pledged or is being used to support bonds until
242 the retirement of those bonds.

243 (5) AUTHORIZED USES OF REVENUE.—

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

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

249 a. Publicly owned and operated convention centers, sports
250 stadiums, sports arenas, coliseums, or auditoriums within the
251 boundaries of the county or subcounty special taxing district in
252 which the tax is levied;

253 b. Auditoriums that are publicly owned but are operated by
254 organizations that are exempt from federal taxation pursuant to
255 26 U.S.C. s. 501(c)(3) and open to the public, within the
256 boundaries of the county or subcounty special taxing district in
257 which the tax is levied; or

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

36-01258-21

20212008__

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

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

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

277 5. To finance beach park facilities, or beach, channel,
278 estuary, or lagoon improvement, maintenance, renourishment,
279 restoration, and erosion control, including construction of
280 beach groins and shoreline protection, enhancement, cleanup, or
281 restoration of inland lakes and rivers to which there is public
282 access as those uses relate to the physical preservation of the
283 beach, shoreline, channel, estuary, lagoon, or inland lake or
284 river. However, any funds identified by a county as the local
285 matching source for beach renourishment, restoration, or erosion
286 control projects included in the long-range budget plan of the
287 state's Beach Management Plan, pursuant to s. 161.091, or funds
288 contractually obligated by a county in the financial plan for a
289 federally authorized shore protection project may not be used or
290 loaned for any other purpose. In counties of fewer than 100,000

36-01258-21

20212008__

291 population, up to 10 percent of the revenues from the tourist
292 development tax may be used for beach park facilities; ~~or~~

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

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

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

317 c. No more than 70 percent of the cost of the proposed
318 public facilities will be paid for with tourist development tax
319 revenues, and sources of funding for the remaining cost are

36-01258-21

20212008__

320 identified and confirmed by the county governing board;

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

324 e. An independent professional analysis, performed at the
325 expense of the county tourist development council, demonstrates
326 the positive impact of the infrastructure project on tourist-
327 related businesses in the county; or

328 7. To finance flood mitigation projects or improvements.

329
330 Subparagraphs 1. and 2. may be implemented through service
331 contracts and leases with lessees that have sufficient expertise
332 or financial capability to operate such facilities.

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

36-01258-21

20212008__

349 conferred under law.

350 (6) REFERENDUM.—

351 (a) An ~~No~~ ordinance enacted by any county levying the tax
352 authorized by this section may not ~~paragraphs (3) (b) and (c)~~
353 ~~shall~~ take effect until the ordinance levying and imposing the
354 tax has been approved in a referendum election by a majority of
355 the electors voting in such election in the county or by a
356 majority of the electors voting in the subcounty special tax
357 district affected by the tax.

358 ~~(d) In any case where a referendum levying and imposing the~~
359 ~~tax has been approved pursuant to this section and 15 percent of~~
360 ~~the electors in the county or 15 percent of the electors in the~~
361 ~~subcounty special district in which the tax is levied file a~~
362 ~~petition with the board of county commissioners for a referendum~~
363 ~~to repeal the tax, the board of county commissioners shall cause~~
364 ~~an election to be held for the repeal of the tax which election~~
365 ~~shall be subject only to the outstanding bonds for which the tax~~
366 ~~has been pledged. However, the repeal of the tax shall not be~~
367 ~~effective with respect to any portion of taxes initially levied~~
368 ~~in November 1989, which has been pledged or is being used to~~
369 ~~support bonds under paragraph (3) (d) or paragraph (3) (1) until~~
370 ~~the retirement of those bonds.~~

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

374 212.0305 Convention development taxes; intent;
375 administration; authorization; use of proceeds.—

376 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
377 REQUIREMENTS.—

36-01258-21

20212008__

378 (a) *Consolidated government levy for convention*
379 *development.*—

380 1. Each county that operates under a government
381 consolidated with that of one or more municipalities in the
382 county may impose, pursuant to an ordinance enacted by the
383 governing body of the county, a levy on the exercise within its
384 boundaries of the taxable privilege of leasing or letting
385 transient rental accommodations described in subsection (3) at
386 the rate of 2 percent of each dollar and major fraction of each
387 dollar of the total consideration charged therefor. The proceeds
388 of this levy shall be known as the consolidated county
389 convention development tax.

390 2. The county shall furnish to the department, within 10
391 days after approval of the ordinance imposing the levy, a copy
392 of the ordinance. The effective date of imposition of the levy
393 must be the first day of any month that is at least 60 days
394 after enactment of the ordinance.

395 3. All consolidated county convention development moneys,
396 including any interest accrued thereon, received by a county
397 imposing the levy must be used in any of the following manners,
398 although the utilization authorized in sub-subparagraph a. shall
399 apply only to municipalities with a population of 10,000 or
400 more:

- 401 a. To promote and advertise tourism;
402 b. To extend, enlarge, and improve existing publicly owned
403 convention centers in the county;
404 c. To construct a multipurpose
405 convention/coliseum/exhibition center or the maximum components
406 thereof as funds permit in the county; ~~and~~

36-01258-21

20212008__

407 d. To acquire, construct, extend, enlarge, remodel, repair,
408 improve, or maintain one or more convention centers, stadiums,
409 exhibition halls, arenas, coliseums, or auditoriums; and

410 e. To finance flood mitigation projects or improvements.

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

413 a. As collateral, pledged, or hypothecated for projects
414 authorized by this paragraph, including bonds issued in
415 connection therewith; or

416 b. As a pledge or capital contribution in conjunction with
417 a partnership, joint venture, or other business arrangement
418 between the county and one or more business entities for
419 projects authorized by this paragraph.

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

424 b. Except as otherwise provided by law, one-half of the
425 proceeds of the tax which are collected within a municipality
426 the government of which is not consolidated with that of the
427 county must, at the request of the governing body of the
428 municipality, be remitted to the municipality. The revenue
429 remitted to a municipality under this sub-subparagraph may be
430 used by the municipality only for the purposes and in the manner
431 authorized in this paragraph, but the municipality may enter
432 into an interlocal agreement with the county or with any other
433 municipality in the county to use such revenue to jointly
434 finance any project authorized by this paragraph. This sub-
435 subparagraph does not apply to the distribution to the county of

36-01258-21

20212008__

436 any convention development tax revenues necessary to repay the
437 principal of or the interest on any bonds issued under sub-
438 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
439 subparagraph, if the governing body of such a municipality
440 adopts a resolution stating that the municipality is unable to
441 use such revenue for any purpose authorized in this paragraph,
442 the municipality may use the revenue to acquire and develop
443 municipal parks, lifeguard stations, or athletic fields.

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

446 7. Revenues collected and returned to the county must be
447 deposited in a convention development trust fund, which must be
448 established by the county as a condition precedent to receipt of
449 such funds.

450 (b) *Charter county levy for convention development.*—

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

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

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

464 b. One-third of the proceeds shall be used to construct a

36-01258-21

20212008__

465 new multipurpose convention/coliseum/exhibition center/stadium
466 or the maximum components thereof as funds permit in the most
467 populous municipality in the county.

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

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

492 e. For the purposes of completion of any project pursuant
493 to this paragraph, tax revenues and interest accrued may be

36-01258-21

20212008__

494 used:

495 (I) As collateral, pledged, or hypothecated for projects
496 authorized by this paragraph, including bonds issued in
497 connection therewith; or

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

502 3. The governing body of each municipality in which a
503 municipal tourist tax is levied may adopt a resolution
504 prohibiting imposition of the charter county convention
505 development levy within such municipality. If the governing body
506 adopts such a resolution, the convention development levy shall
507 be imposed by the county in all other areas of the county except
508 such municipality. No funds collected pursuant to this paragraph
509 may be expended in a municipality which has adopted such a
510 resolution.

511 4.a. Before the county enacts an ordinance imposing the
512 levy, the county shall notify the governing body of each
513 municipality in which projects are to be developed pursuant to
514 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
515 2.c., or sub-subparagraph 2.d. As a condition precedent to
516 receiving funding, the governing bodies of such municipalities
517 shall designate or appoint an authority that shall have the sole
518 power to:

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

36-01258-21

20212008__

523 (II) Appoint and dismiss the authority's executive
524 director, general counsel, and any other consultants retained by
525 the authority. The governing body shall have the right to
526 approve or disapprove the initial appointment of the authority's
527 executive director and general counsel.

528 b. The members of each such authority shall serve for a
529 term of not less than 1 year and shall be appointed by the
530 governing body of such municipality. The annual budget of such
531 authority shall be subject to approval of the governing body of
532 the municipality. If the governing body does not approve the
533 budget, the authority shall use as the authority's budget the
534 previous fiscal year budget.

535 c. The authority, by resolution to be adopted from time to
536 time, may invest and reinvest the proceeds from the convention
537 development tax and any other revenues generated by the
538 authority in the same manner that the municipality in which the
539 authority is located may invest surplus funds.

540 5. The charter county convention development levy shall be
541 in addition to any other levy imposed pursuant to this section.

542 6. A certified copy of the ordinance imposing the levy
543 shall be furnished by the county to the department within 10
544 days after approval of such ordinance. The effective date of
545 imposition of the levy shall be the first day of any month at
546 least 60 days after enactment of the ordinance.

547 7. Revenues collected pursuant to this paragraph shall be
548 deposited in a convention development trust fund, which shall be
549 established by the county as a condition precedent to receipt of
550 such funds.

551 (c) *Special district levy for convention development.*—

36-01258-21

20212008__

552 1. Each county which was chartered under Art. VIII of the
553 State Constitution and which on January 1, 1984, levied a
554 tourist advertising ad valorem tax within a special taxing
555 district in that county may impose, pursuant to an ordinance
556 enacted by the governing body of the county, a levy within the
557 boundaries of such special taxing district on the exercise of
558 the taxable privilege of leasing or letting transient rental
559 accommodations described in subsection (3) at a rate of up to 3
560 percent of each dollar and major fraction of each dollar of the
561 total consideration charged therefor. The proceeds of this levy
562 shall be known as the special district convention development
563 tax.

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

577 3. The county shall have no power to levy and impose the
578 tourist advertising ad valorem tax in such district on or after
579 January 1 of the year following the date of the adoption of the
580 levy authorized in this paragraph. All special district

36-01258-21

20212008__

581 convention development moneys, including any interest accrued
582 thereon, received by a county imposing the special district
583 convention development levy shall be used for the following
584 purposes only:

585 a. To promote and advertise tourism.~~†~~

586 b. To fund convention bureaus, tourist bureaus, tourist
587 information centers, and news bureaus.

588 c. To finance flood mitigation projects or improvements.

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

591 5. A certified copy of the ordinance imposing the levy
592 shall be furnished by the county to the department within 10
593 days after approval of such ordinance. The effective date of the
594 levy shall be the first day of any month at least 60 days after
595 enactment of the ordinance.

596 6. Revenues collected and returned to the county shall be
597 deposited in a convention development trust fund, which shall be
598 established by the county as a condition precedent to receipt of
599 such funds.

600 (e) *Subcounty levy for convention development.*—

601 1. Each county which was chartered under Art. VIII of the
602 State Constitution and which on January 1, 1984, levied a
603 tourist advertising ad valorem tax within a special taxing
604 district in that county may impose, pursuant to an ordinance
605 enacted by the governing body of the county, a levy outside the
606 boundaries of such special taxing district and to the northwest
607 of State Road 415, on the exercise of the taxable privilege of
608 leasing or letting transient rental accommodations described in
609 subsection (3), at a rate of up to 3 percent of each dollar and

36-01258-21

20212008__

610 major fraction of each dollar of the total consideration charged
611 therefor. The proceeds of this levy shall be known as the
612 subcounty convention development tax.

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

625 3. All subcounty convention development moneys, including
626 any interest accrued thereon, received by a county imposing the
627 subcounty convention development levy shall be used for the
628 following purposes only:

629 a. To promote and advertise tourism.~~†~~

630 b. To fund convention bureaus, tourist bureaus, tourist
631 information centers, and news bureaus.

632 c. To finance flood mitigation projects or improvements.

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

635 5. A certified copy of the ordinance imposing the levy
636 shall be furnished by the county to the department within 10
637 days after approval of the ordinance. The effective date of the
638 levy shall be the first day of any month at least 60 days after

36-01258-21

20212008__

639 enactment of the ordinance.

640 6. Revenues collected and returned to the county shall be
641 deposited in a separate convention development trust fund, which
642 shall be established by the county as a condition precedent to
643 receipt of such funds.

644 (6) REFERENDUM.—

645 (a) An ordinance enacted by any county levying the tax
646 authorized pursuant to this section may not remain in effect
647 after July 1, 2026, unless the ordinance levying the tax is
648 approved in a referendum election by a majority of the electors
649 voting in such election in the county or by a majority of the
650 electors voting in the subcounty special tax district affected
651 by the tax.

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

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

660 ...FOR the Convention Development Tax.

661 ...AGAINST the Convention Development Tax.

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

664 (e) In any case where the proceeds of a tax levied pursuant
665 to this section have been pledged to secure and liquidate
666 revenue bonds or revenue refunding bonds as authorized by this
667 section, the expiration of the tax is not effective with respect

36-01258-21

20212008__

668 to any portion of taxes initially levied before July 1, 2021,
669 which has been pledged or is being used to support bonds until
670 the retirement of those bonds.

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