

By Senator Avila

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1 A bill to be entitled
2 An act relating to tourist development; amending s.
3 125.0104, F.S.; providing an exception to the
4 authorized uses of revenues received by counties
5 imposing the tourist development tax; specifying uses
6 of tax revenues received by certain counties imposing
7 the tourist development tax; defining the term "public
8 facilities"; amending s. 212.0305, F.S.; requiring
9 that charter county convention development moneys be
10 distributed to the governing boards of municipalities
11 for specified purposes; revising the purposes for
12 which a county may use charter county convention
13 development moneys; deleting the requirement that the
14 county notify the governing board of each municipality
15 under certain circumstances; providing a directive to
16 the Division of Law Revision; providing an effective
17 date.

18
19 Be It Enacted by the Legislature of the State of Florida:

20
21 Section 1. Paragraphs (a) and (e) of subsection (5) of
22 section 125.0104, Florida Statutes, are amended, and paragraph
23 (f) is added to that subsection, to read:

24 125.0104 Tourist development tax; procedure for levying;
25 authorized uses; referendum; enforcement.—

26 (5) AUTHORIZED USES OF REVENUE.—

27 (a) Except for counties identified in paragraph (f), all
28 tax revenues received pursuant to this section by a county
29 imposing the tourist development tax shall be used by that

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30 county for the following purposes only:

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

33 a. Publicly owned and operated convention centers, sports
34 stadiums, sports arenas, coliseums, or auditoriums within the
35 boundaries of the county or subcounty special taxing district in
36 which the tax is levied;

37 b. Auditoriums that are publicly owned but are operated by
38 organizations that are exempt from federal taxation pursuant to
39 26 U.S.C. s. 501(c)(3) and open to the public, within the
40 boundaries of the county or subcounty special taxing district in
41 which the tax is levied; or

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

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

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

55 4. To fund convention bureaus, tourist bureaus, tourist
56 information centers, and news bureaus as county agencies or by
57 contract with the chambers of commerce or similar associations
58 in the county, which may include any indirect administrative

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59 costs for services performed by the county on behalf of the
60 promotion agency;

61 5. To finance beach park facilities, or beach, channel,
62 estuary, or lagoon improvement, maintenance, renourishment,
63 restoration, and erosion control, including construction of
64 beach groins and shoreline protection, enhancement, cleanup, or
65 restoration of inland lakes and rivers to which there is public
66 access as those uses relate to the physical preservation of the
67 beach, shoreline, channel, estuary, lagoon, or inland lake or
68 river. However, any funds identified by a county as the local
69 matching source for beach renourishment, restoration, or erosion
70 control projects included in the long-range budget plan of the
71 state's Beach Management Plan, pursuant to s. 161.091, or funds
72 contractually obligated by a county in the financial plan for a
73 federally authorized shore protection project may not be used or
74 loaned for any other purpose. In counties of fewer than 100,000
75 population, up to 10 percent of the revenues from the tourist
76 development tax may be used for beach park facilities; or

77 6. To acquire, construct, extend, enlarge, remodel, repair,
78 improve, maintain, operate, or finance public facilities within
79 the boundaries of the county or subcounty special taxing
80 district in which the tax is levied, if the public facilities
81 are needed to increase tourist-related business activities in
82 the county or subcounty special district and are recommended by
83 the county tourist development council created pursuant to
84 paragraph (4) (e). Tax revenues may be used for any related land
85 acquisition, land improvement, design and engineering costs, and
86 all other professional and related costs required to bring the
87 public facilities into service. As used in this subparagraph,

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88 the term "public facilities" means major capital improvements
89 that have a life expectancy of 5 or more years, including, but
90 not limited to, transportation, sanitary sewer, solid waste,
91 drainage, potable water, and pedestrian facilities. Tax revenues
92 may be used for these purposes only if the following conditions
93 are satisfied:

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

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

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

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

108 e. An independent professional analysis, performed at the
109 expense of the county tourist development council, demonstrates
110 the positive impact of the infrastructure project on tourist-
111 related businesses in the county.

112

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

116 (e) Any use of the local option tourist development tax

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117 revenues collected pursuant to this section for a purpose not
118 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
119 paragraphs (a)-(d) and (f) of this subsection is expressly
120 prohibited.

121 (f) All tax revenues received pursuant to this section by a
122 county, as defined in s. 125.011(1), imposing the tourist
123 development tax may only be used by the county as specified in
124 this paragraph.

125 1. Revenues may be used to complete any project underway as
126 of the effective date of this act or to perform any contract in
127 existence on the effective date of this act, pursuant to this
128 section as this section existed before the effective date of
129 this act. Revenues may not be used to renew or extend such
130 contracts or projects. Bonds or other debt outstanding as of the
131 effective date of this act may be refinanced, but the duration
132 of such debt pledging the tourist development tax may not be
133 extended and the outstanding principal may not be increased,
134 except to account for the costs of issuance.

135 2. Revenues not needed for projects, contracts, or debt
136 obligations pursuant to subparagraph 1. must be distributed and
137 used as follows:

138 a. Fifty percent must be distributed monthly by the county
139 to the governing authorities of the municipalities within the
140 county. Distributions to each municipality must be in proportion
141 to the amount collected in the prior month within the
142 municipality as a share of the total amount collected from all
143 municipalities in the county. These distributions may be used by
144 the receiving municipality to:

145 (I) Promote and advertise tourism.

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146 (II) Fund convention bureaus, tourist bureaus, tourist
147 information centers, and news bureaus. Municipalities may enter
148 into interlocal agreements for the purpose of using the revenue
149 received for the purpose stated in this sub-sub-subparagraph in
150 combination with moneys used by the county for a countywide
151 convention and visitors bureau under s. 212.0305(4)(b)2.b.(II).

152 (III) Acquire, construct, extend, enlarge, remodel, repair,
153 improve, maintain, operate, or finance public facilities within
154 the boundaries of the municipality, if the public facilities are
155 needed to increase tourist-related business activities in the
156 municipality.

157 (A) As used in this sub-sub-subparagraph, the term "public
158 facilities" means major capital improvements that have a life
159 expectancy of 5 or more years, including, but not limited to,
160 transportation; sanitary sewer, including solid waste, drainage,
161 and potable water; and pedestrian facilities.

162 (B) Tax distributions may be used for any related land
163 acquisition, land improvement, design and engineering costs, and
164 all other professional and related costs required to bring the
165 public facilities into service.

166 (C) Tax distributions may be used for the purposes stated
167 in sub-sub-sub-subparagraph (B) only if the following conditions
168 are satisfied:

169 i. The governing authority of the municipality approves the
170 use for each proposed public facility by a vote of at least two-
171 thirds of its membership.

172 ii. No more than 70 percent of the cost of a proposed
173 public facility will be paid for using tourist development tax
174 revenues, and sources of funding for the remaining costs are

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175 identified and confirmed by the governing authority of the
176 municipality.

177 iii. No more than 40 percent of all tourist development tax
178 revenues distributed to the municipality are spent to promote
179 and advertise tourism as provided in this paragraph.

180 (IV) Acquire, construct, extend, enlarge, remodel, repair,
181 improve, maintain, operate, or promote parks or trails that are
182 publicly owned and operated or owned and operated by not-for-
183 profit organizations and open to the public, within the
184 boundaries of the municipality.

185 (V) Reimburse expenses incurred in providing public safety
186 services, including, but not limited to, emergency medical
187 services as defined in s. 401.107(3), and law enforcement
188 services, needed to address impacts related to increased tourism
189 and visitors to a municipality.

190 (VI) Finance water quality improvement projects, including,
191 but not limited to, all of the following:

192 (A) Flood mitigation.

193 (B) Algae control, cleanup, or prevention measures.

194 (C) Biscayne Bay and waterway network restoration
195 initiatives.

196 (VII) Provide for septic-to-sewer conversion projects
197 important to the local tourism industry which are primarily
198 undertaken to reduce or prevent the discharge of untreated or
199 partially treated wastewater into surface waters.

200 b. A county shall use the remaining tax revenues received
201 pursuant to this section as provided in this sub-subparagraph.
202 Twenty percent must be distributed monthly to the governing
203 board of the county to fund the primary bureau, department, or

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204 association responsible for organizing, funding, and promoting
205 opportunities for artists and cultural organizations within the
206 county. Thirty percent must be distributed monthly to the
207 governing board of the county and used for one or more of the
208 purposes set forth in s. 212.0306(3). Fifty percent must be
209 distributed monthly to the governing board of the county and
210 used for the purposes set forth in paragraph (5) (a) or sub-sub-
211 subparagraphs 2.a.(IV)-(VII).

212 Section 2. Paragraph (b) of subsection (4) of section
213 212.0305, Florida Statutes, is amended to read:

214 212.0305 Convention development taxes; intent;
215 administration; authorization; use of proceeds.—

216 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
217 REQUIREMENTS.—

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

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

226 2.a. Fifty percent of all charter county convention
227 development moneys, including any interest accrued thereon,
228 received by a county imposing the levy shall be distributed
229 monthly to the governing boards of the municipalities within the
230 county in proportion to the amount collected in the prior month
231 within each municipality compared with the total collected from
232 all municipalities in the county. Moneys collected within the

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233 unincorporated area of the county are not included in the
234 distribution under this subparagraph. The distributions as
235 described in this sub-subparagraph may be used by the receiving
236 municipality only for the following purposes ~~used as follows:~~

237 (I) To acquire, construct, extend, enlarge, remodel,
238 repair, improve, operate, or maintain one or more of the
239 following:

240 (A) A convention center.

241 (B) An exhibition hall.

242 (C) A coliseum.

243 (D) An auditorium.

244 (E) A performing arts center.

245 (F) A related building or parking facility to such
246 buildings described in sub-sub-sub-subparagraphs (A)-(E).

247 (II) To promote and advertise tourism and to fund
248 convention bureaus, tourist bureaus, tourist information
249 centers, and news bureaus. Municipalities may enter into
250 interlocal agreements for the purpose of using the revenue
251 received for the purpose stated in this sub-sub-subparagraph in
252 combination with moneys used by the county for a countywide
253 convention and visitor's bureau under sub-sub-subparagraph b.

254 (II).

255 b. The governing body of the county shall use the remaining
256 charter county convention development moneys only for the
257 following purposes:

258 (I) To acquire, construct, extend, enlarge, remodel,
259 repair, improve, operate, or maintain one or more of the
260 following:

261 (A) A convention center.

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262 (B) An exhibition hall.
 263 (C) A coliseum.
 264 (D) An auditorium.
 265 (E) A performing arts center.
 266 (F) A related building or parking facility to such
 267 buildings described in sub-sub-sub-subparagraphs (A)-(E).
 268 (II) To acquire, construct, extend, enlarge, remodel,
 269 repair, improve, operate, or maintain a countywide convention
 270 and visitors bureau which, by interlocal agreement and contract
 271 with the municipalities within the county, has the primary
 272 responsibility for promoting the county and its municipalities
 273 as a destination site for conventions, trade shows, and pleasure
 274 travel, or to be used for purposes provided in s.
 275 125.0104(5) (a)2.b. or c. If the county is not or is no longer a
 276 party to such an interlocal agreement, the county must allocate
 277 the proceeds of such tax for the purposes described in s.
 278 125.0104(5) (a)2.b. or c.
 279 ~~a. Two-thirds of the proceeds shall be used to extend,~~
 280 ~~enlarge, and improve the largest existing publicly owned~~
 281 ~~convention center in the county.~~
 282 ~~b. One-third of the proceeds shall be used to construct a~~
 283 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
 284 ~~or the maximum components thereof as funds permit in the most~~
 285 ~~populous municipality in the county.~~
 286 ~~c. After the completion of any project under sub-~~
 287 ~~subparagraph a., the tax revenues and interest accrued under~~
 288 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~
 289 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
 290 ~~maintain one or more convention centers, stadiums, exhibition~~

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291 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~
292 ~~be used to acquire and construct an intercity light rail~~
293 ~~transportation system as described in the Light Rail Transit~~
294 ~~System Status Report to the Legislature dated April 1988, which~~
295 ~~shall provide a means to transport persons to and from the~~
296 ~~largest existing publicly owned convention center in the county~~
297 ~~and the hotels north of the convention center and to and from~~
298 ~~the downtown area of the most populous municipality in the~~
299 ~~county as determined by the county.~~

300 ~~d. After completion of any project under sub-subparagraph~~
301 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
302 ~~b. may be used, as determined by the county, to operate an~~
303 ~~authority created pursuant to subparagraph 4. or to acquire,~~
304 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
305 ~~or maintain one or more convention centers, stadiums, exhibition~~
306 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
307 ~~buildings and parking facilities in the most populous~~
308 ~~municipality in the county.~~

309 ~~e. For the purposes of completion of any project pursuant~~
310 ~~to this paragraph, tax revenues and interest accrued may be~~
311 ~~used:~~

312 ~~(I) As collateral, pledged, or hypothecated for projects~~
313 ~~authorized by this paragraph, including bonds issued in~~
314 ~~connection therewith; or~~

315 ~~(II) As a pledge or capital contribution in conjunction~~
316 ~~with a partnership, joint venture, or other business arrangement~~
317 ~~between a municipality and one or more business entities for~~
318 ~~projects authorized by this paragraph.~~

319 3. The governing body of each municipality in which a

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320 municipal tourist tax is levied may adopt a resolution
321 prohibiting imposition of the charter county convention
322 development levy within such municipality. If the governing body
323 adopts such a resolution, the convention development levy must
324 ~~shall~~ be imposed by the county in all other areas of the county
325 except such municipality. No funds collected pursuant to this
326 paragraph may be expended in a municipality which has adopted
327 such a resolution.

328 ~~4.a. Before the county enacts an ordinance imposing the~~
329 ~~levy, the county shall notify the governing body of each~~
330 ~~municipality in which projects are to be developed pursuant to~~
331 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
332 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~
333 ~~receiving funding, the governing bodies of such municipalities~~
334 ~~shall designate or appoint an authority that shall have the sole~~
335 ~~power to:~~

336 ~~(I) Approve the concept, location, program, and design of~~
337 ~~the facilities or improvements to be built in accordance with~~
338 ~~this paragraph and to administer and disburse such proceeds and~~
339 ~~any other related source of revenue.~~

340 ~~(II) Appoint and dismiss the authority's executive~~
341 ~~director, general counsel, and any other consultants retained by~~
342 ~~the authority. The governing body shall have the right to~~
343 ~~approve or disapprove the initial appointment of the authority's~~
344 ~~executive director and general counsel.~~

345 ~~b. The members of each such authority shall serve for a~~
346 ~~term of not less than 1 year and shall be appointed by the~~
347 ~~governing body of such municipality. The annual budget of such~~
348 ~~authority shall be subject to approval of the governing body of~~

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349 ~~the municipality. If the governing body does not approve the~~
350 ~~budget, the authority shall use as the authority's budget the~~
351 ~~previous fiscal year budget.~~

352 ~~e. The authority, by resolution to be adopted from time to~~
353 ~~time, may invest and reinvest the proceeds from the convention~~
354 ~~development tax and any other revenues generated by the~~
355 ~~authority in the same manner that the municipality in which the~~
356 ~~authority is located may invest surplus funds.~~

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

359 ~~5.6.~~ A certified copy of the ordinance imposing the levy
360 shall be furnished by the county to the department within 10
361 days after approval of such ordinance. The effective date of
362 imposition of the levy shall be the first day of any month at
363 least 60 days after enactment of the ordinance.

364 ~~6.7.~~ Revenues collected pursuant to this paragraph shall be
365 deposited in a convention development trust fund, which shall be
366 established by the county as a condition precedent to receipt of
367 such funds.

368 Section 3. The Division of Law Revision is directed to
369 replace the phrase "the effective date of this act" wherever it
370 occurs in this act with the date this act becomes a law.

371 Section 4. This act shall take effect July 1, 2024.