

1 A bill to be entitled
2 An act relating to local option taxes; amending s.
3 125.0104, F.S.; removing definitions; revising the
4 purposes for which certain tax revenues may be used;
5 removing requirements for a tourist development
6 council revising procedures for levying a certain tax;
7 requiring tax revenues be used for completing certain
8 projects; prohibiting certain contracts from being
9 renewed or extended; authorizing certain bonds to be
10 refinanced under certain conditions; authorizing
11 certain revenues to be used for any public purpose;
12 requiring a reduction in ad valorem tax beginning in a
13 specified year in a certain manner; providing
14 construction; authorizing certain tax revenues to be
15 used for specified purposes; removing requirements for
16 automatic expiration of bonds; removing requirement
17 for county tourism promotion agencies; providing
18 applicability; requiring certain tourist development
19 councils to be dissolved by a date certain; requiring
20 certain county tourism promotion agencies to meet
21 certain requirements in order to continue; amending s.
22 212.0306, F.S.; providing for the expiration of
23 specified ordinances; authorizing the adoption of new
24 ordinances; amending s. 212.055, F.S.; authorizing
25 certain boards that levy a specified tax to reduce or

26 repeal such tax beginning on a date certain; providing
27 procedures for such reduction or repeal; amending ss.
28 72.011, 72.031, and 212.181, F.S.; conforming cross-
29 references; amending s. 11.40, F.S.; conforming
30 provisions to changes made by the act; amending s.
31 11.45, F.S.; requiring the Auditor General to contact
32 certain local governments; requiring such local
33 governments to provide specified evidence within a
34 certain time period; requiring notification to the
35 Legislative Auditing Committee in specified
36 circumstances; creating s. 205.046, F.S.; requiring
37 that a specified document be filed with a certain
38 audit; providing requirements for such document;
39 amending ss. 215.97, and 218.32, F.S.; conforming
40 cross-references; providing an effective date.

41
42 Be It Enacted by the Legislature of the State of Florida:

43
44 Section 1. Subsections (8), (10), and (11) of section
45 125.0104, Florida Statutes, are renumbered as subsections (7),
46 (8), and (9), respectively, and subsection (2), paragraphs (d),
47 (1), (m), and (n) of subsection (3), and subsections (4), (5),
48 (7), and (9) of that section are amended, to read:

49 125.0104 Tourist development tax; procedure for levying;
50 authorized uses; referendum; enforcement.—

51 (2) APPLICATION;~~DEFINITIONS.~~—

52 ~~(a) Application.~~ The provisions contained in chapter 212
53 apply to the administration of any tax levied pursuant to this
54 section.

55 ~~(b) Definitions. For purposes of this section:~~

56 ~~1. "Promotion" means marketing or advertising designed to~~
57 ~~increase tourist-related business activities.~~

58 ~~2. "Tourist" means a person who participates in trade or~~
59 ~~recreation activities outside the county of his or her permanent~~
60 ~~residence or who rents or leases transient accommodations as~~
61 ~~described in paragraph (3) (a).~~

62 ~~3. "Retained spring training franchise" means a spring~~
63 ~~training franchise that had a location in this state on or~~
64 ~~before December 31, 1998, and that has continuously remained at~~
65 ~~that location for at least the 10 years preceding that date.~~

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

67 (d) In addition to any 1-percent or 2-percent tax imposed
68 under paragraph (c), the governing board of the county may levy,
69 impose, and set an additional 1 percent of each dollar above the
70 tax rate set under paragraph (c) for the purposes set forth in
71 subsection (5) by referendum of the registered electors within
72 the county or subcounty special district pursuant to subsection
73 (6). A county may not levy, impose, and set the tax authorized
74 under this paragraph unless the county has imposed the 1-percent
75 or 2-percent tax authorized under paragraph (c) for a minimum of

76 3 years before the effective date of the levy and imposition of
77 the tax authorized by this paragraph. ~~Revenues raised by the~~
78 ~~additional tax authorized under this paragraph may not be used~~
79 ~~for debt service on or refinancing of existing facilities as~~
80 ~~specified in subparagraph (5)(a)1. unless approved by referendum~~
81 ~~pursuant to subsection (6).~~ If the 1-percent or 2-percent tax
82 authorized in paragraph (c) is levied within a subcounty special
83 taxing district, the additional tax authorized in this paragraph
84 shall only be levied therein. The provisions of subsection (4)
85 ~~paragraphs (4)(a)-(d)~~ shall not apply to the adoption of the
86 additional tax authorized in this paragraph. ~~The effective date~~
87 ~~of the levy and imposition of the tax authorized under this~~
88 ~~paragraph is the first day of the second month following~~
89 ~~approval of the ordinance by referendum or the first day of any~~
90 ~~subsequent month specified in the ordinance. A certified copy of~~
91 ~~such ordinance shall be furnished by the county to the~~
92 ~~Department of Revenue within 10 days after approval of such~~
93 ~~ordinance.~~

94 (1) In addition to any other tax which is imposed pursuant
95 to this section, a county may impose up to an additional 1-
96 percent tax on the exercise of the privilege described in
97 paragraph (a) by ordinance approved by referendum pursuant to
98 subsection (6) ~~to:~~

99 ~~1. Pay the debt service on bonds issued to finance the~~
100 ~~construction, reconstruction, or renovation of a professional~~

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

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

113 ~~3. Pay the operation and maintenance costs of a convention~~
114 ~~center for a period of up to 10 years. Only counties that have~~
115 ~~elected to levy the tax for the purposes authorized in~~
116 ~~subparagraph 2. may use the tax for the purposes enumerated in~~
117 ~~this subparagraph. Any county that elects to levy the tax for~~
118 ~~the purposes authorized in subparagraph 2. after July 1, 2000,~~
119 ~~may use the proceeds of the tax to pay the operation and~~
120 ~~maintenance costs of a convention center for the life of the~~
121 ~~bonds.~~

122 ~~4. Promote and advertise tourism in the State of Florida~~
123 ~~and nationally and internationally; however, if tax revenues are~~
124 ~~expended for an activity, service, venue, or event, the~~
125 ~~activity, service, venue, or event shall have as one of its main~~

~~purposes the attraction of tourists as evidenced by the
promotion of the activity, service, venue, or event to tourists.~~

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of subsection (4) ~~paragraphs (4)(a)-(d)~~, shall ~~not~~ apply to the additional tax authorized in this paragraph. ~~The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.~~

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by ordinance approved by referendum pursuant to subsection (6). ~~The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).~~

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this

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

160 3. The provisions of subsection (4) ~~paragraphs (4) (a) (d)~~
161 shall ~~not~~ apply to the adoption of the additional tax authorized
162 in this paragraph. ~~The effective date of the levy and imposition~~
163 ~~of the tax authorized under this paragraph is the first day of~~
164 ~~the second month following approval of the ordinance by~~
165 ~~referendum or the first day of any subsequent month specified in~~
166 ~~the ordinance. A certified copy of such ordinance shall be~~
167 ~~furnished by the county to the Department of Revenue within 10~~
168 ~~days after approval of such ordinance.~~

169 (n) In addition to any other tax that is imposed under
170 this section, a county that has imposed the tax under paragraph
171 (1) may impose an additional tax that is no greater than 1
172 percent on the exercise of the privilege described in paragraph
173 (a) by ordinance approved by referendum pursuant to subsection
174 (6). ~~to:~~

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

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

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

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

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 shall not apply to the additional tax authorized by this
205 paragraph in counties which levy convention development taxes
206 pursuant to s. 212.0305(4)(a). Subsection (4) applies ~~does not~~
207 ~~apply~~ to the adoption of the additional tax authorized in this
208 paragraph. ~~The effective date of the levy and imposition of the~~
209 ~~tax authorized under this paragraph is the first day of the~~
210 ~~second month following approval of the ordinance by referendum~~
211 ~~or the first day of any subsequent month specified in the~~
212 ~~ordinance. A certified copy of such ordinance shall be furnished~~
213 ~~by the county to the Department of Revenue within 10 days after~~
214 ~~approval of the ordinance.~~

215 (4) ORDINANCE LEVY TAX; PROCEDURE.—

216 (a) The tourist development tax shall be levied and
217 imposed pursuant to an ordinance ~~containing the county tourist~~
218 ~~development plan prescribed under paragraph (c), enacted by the~~
219 ~~governing board of the county.~~ The ordinance levying and
220 imposing the tourist development tax shall not be effective
221 unless the electors of the county or the electors in the
222 subcounty special district in which the tax is to be levied
223 approve the ordinance authorizing the levy and imposition of the
224 tax, in accordance with subsection (6). The effective date of
225 the levy and imposition of the tax is the first day of the

226 second month following approval of the ordinance ~~by referendum~~
227 ~~or the first day of any subsequent month specified in the~~
228 ~~ordinance~~. A certified copy of the ordinance shall be furnished
229 by the county to the Department of Revenue within 10 days after
230 approval of such ordinance. The governing authority of any
231 county levying such tax shall notify the department, within 10
232 days after approval of the ordinance by referendum, of the time
233 period during which the tax will be levied.

234 (b) At least 60 days before the enactment or renewal of
235 the ordinance levying the tax, the governing board of the county
236 shall adopt a resolution ~~establishing and appointing the members~~
237 ~~of the county tourist development council, as prescribed in~~
238 ~~paragraph (c), and~~ indicating the intention of the county to
239 consider the enactment or renewal of an ordinance levying and
240 imposing the tourist development tax.

241 ~~(c) Before a referendum to enact or renew the ordinance~~
242 ~~levying and imposing the tax, the county tourist development~~
243 ~~council shall prepare and submit to the governing board of the~~
244 ~~county for its approval a plan for tourist development. The plan~~
245 ~~shall set forth the anticipated net tourist development tax~~
246 ~~revenue to be derived by the county for the 24 months following~~
247 ~~the levy of the tax; the tax district in which the enactment or~~
248 ~~renewal of the ordinance levying and imposing the tourist~~
249 ~~development tax is proposed; and a list, in the order of~~
250 ~~priority, of the proposed uses of the tax revenue by specific~~

251 ~~project or special use as the same are authorized under~~
252 ~~subsection (5). The plan shall include the approximate cost or~~
253 ~~expense allocation for each specific project or special use.~~

254 ~~(d) The governing board of the county shall adopt the~~
255 ~~county plan for tourist development as part of the ordinance~~
256 ~~levying the tax. After enactment or renewal of the ordinance~~
257 ~~levying and imposing the tax, the plan for tourist development~~
258 ~~may not be substantially amended except by ordinance enacted by~~
259 ~~an affirmative vote of a majority plus one additional member of~~
260 ~~the governing board.~~

261 ~~(e) The governing board of each county which levies and~~
262 ~~imposes a tourist development tax under this section shall~~
263 ~~appoint an advisory council to be known as the "... (name of~~
264 ~~county)... Tourist Development Council." The council shall be~~
265 ~~established by ordinance and composed of nine members who shall~~
266 ~~be appointed by the governing board. The chair of the governing~~
267 ~~board of the county or any other member of the governing board~~
268 ~~as designated by the chair shall serve on the council. Two~~
269 ~~members of the council shall be elected municipal officials, at~~
270 ~~least one of whom shall be from the most populous municipality~~
271 ~~in the county or subcounty special taxing district in which the~~
272 ~~tax is levied. Six members of the council shall be persons who~~
273 ~~are involved in the tourist industry and who have demonstrated~~
274 ~~an interest in tourist development, of which members, not less~~
275 ~~than three nor more than four shall be owners or operators of~~

~~motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section.~~

(5) AUTHORIZED USES OF REVENUE.—

(a) 1. All tax revenues received pursuant to this section

301 by a county imposing the tourist development tax may ~~shall~~ be
302 used by that county to complete any project under way as of July
303 1, 2025, to perform any contract in existence on January 1,
304 2025, or to service any bonds or other indebtedness pledged or
305 assigned before July 1, 2025, pursuant to this section as this
306 section existed before July 1, 2025. Any such contracts may not
307 be renewed or extended. Bonds or other debt outstanding as of
308 July 1, 2025, may be refinanced, but the duration of such debt
309 may not be extended and the outstanding principal may not be
310 increased, except to account for costs of issuance.

311 2. Tax revenues received pursuant to this section not
312 needed for projects, contracts, or debt service pursuant to
313 subparagraph 1. shall be known as "adjusted collections" and
314 shall be used as provided in paragraphs (b) and (c).

315 (b)1. Beginning with local fiscal year 2026-2027, each
316 county shall reduce its ad valorem tax levy by an amount equal
317 to at least 75 percent of the adjusted collections from the
318 prior state fiscal year. Such reduction shall be through a
319 credit against the county tax due on each affected tax notice
320 issued pursuant to s. 197.322, beginning with the 2026 tax roll,
321 in an amount equal to the adjusted collections used for relief
322 under this paragraph:

323 a. Multiplied by the proportionate share of the county tax
324 amount levied on each bill compared to the sum of all county tax
325 amounts levied on all bills; or

326 b. As allocated pursuant to an ordinance adopted by the
327 board of county commissioners that specifies a different method
328 of applying credits to tax bills based on specific categories of
329 properties.

330 2. For purposes of determining the rolled-back rate
331 pursuant to s. 200.065 for county budgets enacted for local
332 fiscal year 2027-2028 and thereafter, the amount of reduction in
333 ad valorem tax revenue achieved through credits under this
334 paragraph shall not reduce the ad valorem tax revenue levied in
335 the prior local fiscal year.

336 (c) Any adjusted collections not required to be used to
337 provide ad valorem tax relief pursuant to paragraph (b) may be
338 used for any public purpose, including, but not limited to,
339 pledging such revenues for the repayment of current or future
340 bonded indebtedness. ~~for the following purposes only:~~

341 ~~1. To acquire, construct, extend, enlarge, remodel,~~
342 ~~repair, improve, maintain, operate, or promote one or more:~~

343 ~~a. Publicly owned and operated convention centers, sports~~
344 ~~stadiums, sports arenas, coliseums, or auditoriums within the~~
345 ~~boundaries of the county or subcounty special taxing district in~~
346 ~~which the tax is levied;~~

347 ~~b. Auditoriums that are publicly owned but are operated by~~
348 ~~organizations that are exempt from federal taxation pursuant to~~
349 ~~26 U.S.C. s. 501(c)(3) and open to the public, within the~~
350 ~~boundaries of the county or subcounty special taxing district in~~

351 ~~which the tax is levied; or~~

352 ~~e. Aquariums or museums that are publicly owned and~~
353 ~~operated or owned and operated by not-for-profit organizations~~
354 ~~and open to the public, within the boundaries of the county or~~
355 ~~subcounty special taxing district in which the tax is levied;~~

356 ~~2. To promote zoological parks that are publicly owned and~~
357 ~~operated or owned and operated by not-for-profit organizations~~
358 ~~and open to the public;~~

359 ~~3. To promote and advertise tourism in this state and~~
360 ~~nationally and internationally; however, if tax revenues are~~
361 ~~expended for an activity, service, venue, or event, the~~
362 ~~activity, service, venue, or event must have as one of its main~~
363 ~~purposes the attraction of tourists as evidenced by the~~
364 ~~promotion of the activity, service, venue, or event to tourists;~~

365 ~~4. To fund convention bureaus, tourist bureaus, tourist~~
366 ~~information centers, and news bureaus as county agencies or by~~
367 ~~contract with the chambers of commerce or similar associations~~
368 ~~in the county, which may include any indirect administrative~~
369 ~~costs for services performed by the county on behalf of the~~
370 ~~promotion agency;~~

371 ~~5. To finance beach park facilities, or beach, channel,~~
372 ~~estuary, or lagoon improvement, maintenance, renourishment,~~
373 ~~restoration, and erosion control, including construction of~~
374 ~~beach groins and shoreline protection, enhancement, cleanup, or~~
375 ~~restoration of inland lakes and rivers to which there is public~~

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

~~6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(c). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste,~~

~~drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:~~

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

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

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

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

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

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

~~(b) Tax revenues received pursuant to this section by a county of less than 950,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.~~

~~(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or~~

451 ~~municipality may not use such taxes to supplant the normal~~
452 ~~operating expenses of an emergency medical services department,~~
453 ~~a fire department, a sheriff's office, or a police department.~~
454 ~~To receive reimbursement, the county must:~~

455 ~~1.a. Generate a minimum of \$10 million in annual proceeds~~
456 ~~from any tax, or any combination of taxes, authorized to be~~
457 ~~levied pursuant to this section;~~

458 ~~b. Have at least three municipalities; and~~

459 ~~e. Have an estimated population of less than 275,000,~~
460 ~~according to the most recent population estimate prepared~~
461 ~~pursuant to s. 186.901, excluding the inmate population; or~~

462 ~~2. Be a fiscally constrained county as described in s.~~
463 ~~218.67(1).~~

464
465 ~~The board of county commissioners must by majority vote approve~~
466 ~~reimbursement made pursuant to this paragraph upon receipt of a~~
467 ~~recommendation from the tourist development council.~~

468 ~~(d) The revenues to be derived from the tourist~~
469 ~~development tax may be pledged to secure and liquidate revenue~~
470 ~~bonds issued by the county for the purposes set forth in~~
471 ~~subparagraphs (a)1., 2., and 5. or for the purpose of refunding~~
472 ~~bonds previously issued for such purposes, or both; however, no~~
473 ~~more than 50 percent of the revenues from the tourist~~
474 ~~development tax may be pledged to secure and liquidate revenue~~
475 ~~bonds or revenue refunding bonds issued for the purposes set~~

476 ~~forth in subparagraph (a)5. Such revenue bonds and revenue~~
477 ~~refunding bonds may be authorized and issued in such principal~~
478 ~~amounts, with such interest rates and maturity dates, and~~
479 ~~subject to such other terms, conditions, and covenants as the~~
480 ~~governing board of the county shall provide. The Legislature~~
481 ~~intends that this paragraph be full and complete authority for~~
482 ~~accomplishing such purposes, but such authority is supplemental~~
483 ~~and additional to, and not in derogation of, any powers now~~
484 ~~existing or later conferred under law.~~

485 ~~(c) Any use of the local option tourist development tax~~
486 ~~revenues collected pursuant to this section for a purpose not~~
487 ~~expressly authorized by paragraph (3)(l) or paragraph (3)(n) or~~
488 ~~paragraphs (a)-(d) of this subsection is expressly prohibited.~~

489 ~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~
490 ~~Notwithstanding any other provision of this section, if the plan~~
491 ~~for tourist development approved by the governing board of the~~
492 ~~county, as amended pursuant to paragraph (4)(d), includes the~~
493 ~~acquisition, construction, extension, enlargement, remodeling,~~
494 ~~repair, or improvement of a publicly owned and operated~~
495 ~~convention center, sports stadium, sports arena, coliseum, or~~
496 ~~auditorium, or museum or aquarium that is publicly owned and~~
497 ~~operated or owned and operated by a not-for-profit organization,~~
498 ~~the county ordinance levying and imposing the tax automatically~~
499 ~~expires upon the later of:~~

500 ~~(a) The retirement of all bonds issued by the county for~~

501 ~~financing the acquisition, construction, extension, enlargement,~~
502 ~~remodeling, repair, or improvement of a publicly owned and~~
503 ~~operated convention center, sports stadium, sports arena,~~
504 ~~coliseum, or auditorium, or museum or aquarium that is publicly~~
505 ~~owned and operated or owned and operated by a not-for-profit~~
506 ~~organization; or~~

507 ~~(b) The expiration of any agreement by the county for the~~
508 ~~operation or maintenance, or both, of a publicly owned and~~
509 ~~operated convention center, sports stadium, sports arena,~~
510 ~~coliseum, auditorium, aquarium, or museum. However, this does~~
511 ~~not preclude that county from amending the ordinance extending~~
512 ~~the tax to the extent that the board of the county determines to~~
513 ~~be necessary to provide funds to operate, maintain, repair, or~~
514 ~~renew and replace a publicly owned and operated convention~~
515 ~~center, sports stadium, sports arena, coliseum, auditorium,~~
516 ~~aquarium, or museum or from enacting an ordinance that takes~~
517 ~~effect without referendum approval, unless the original~~
518 ~~referendum required ordinance expiration, pursuant to the~~
519 ~~provisions of this section reimposing a tourist development tax,~~
520 ~~upon or following the expiration of the previous ordinance.~~

521 ~~(9) COUNTY TOURISM PROMOTION AGENCIES. In addition to any~~
522 ~~other powers and duties provided for agencies created for the~~
523 ~~purpose of tourism promotion by a county levying the tourist~~
524 ~~development tax, such agencies are authorized and empowered to:~~

525 ~~(a) Provide, arrange, and make expenditures for~~

~~transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.~~

~~(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized~~

551 ~~persons, for foreign travel at the current rates as specified in~~
552 ~~the federal publication "Standardized Regulations (Government~~
553 ~~Civilians, Foreign Areas)." The provisions of this paragraph~~
554 ~~shall apply for any officer or employee of the agency traveling~~
555 ~~in foreign countries for the purposes of promoting tourism and~~
556 ~~travel to the county, if such travel expenses are approved and~~
557 ~~certified by the agency head from whose funds the traveler is~~
558 ~~paid. As used in this paragraph, the term "authorized person"~~
559 ~~shall have the same meaning as provided in s. 112.061(2)(c).~~
560 ~~With the exception of provisions concerning rates of payment for~~
561 ~~per diem, the provisions of s. 112.061 are applicable to the~~
562 ~~travel described in this paragraph. As used in this paragraph,~~
563 ~~"foreign travel" means all travel outside the United States.~~
564 ~~Persons traveling in foreign countries pursuant to this~~
565 ~~subsection shall not be entitled to reimbursements or~~
566 ~~advancements pursuant to s. 112.061(6)(a)2.~~

567 ~~(c) Pay by advancement or reimbursement, or by a~~
568 ~~combination thereof, the actual reasonable and necessary costs~~
569 ~~of travel, meals, lodging, and incidental expenses of officers~~
570 ~~and employees of the agency and other authorized persons when~~
571 ~~meeting with travel writers, tour brokers, or other persons~~
572 ~~connected with the tourist industry, and while attending or~~
573 ~~traveling in connection with travel or trade shows. With the~~
574 ~~exception of provisions concerning rates of payment, the~~
575 ~~provisions of s. 112.061 are applicable to the travel described~~

576 ~~in this paragraph.~~

577 ~~(d) Undertake marketing research and advertising research~~
578 ~~studies and provide reservations services and convention and~~
579 ~~meetings booking services consistent with the authorized uses of~~
580 ~~revenue as set forth in subsection (5).~~

581 ~~1. Information given to a county tourism promotion agency~~
582 ~~which, if released, would reveal the identity of persons or~~
583 ~~entities who provide data or other information as a response to~~
584 ~~a sales promotion effort, an advertisement, or a research~~
585 ~~project or whose names, addresses, meeting or convention plan~~
586 ~~information or accommodations or other visitation needs become~~
587 ~~booking or reservation list data, is exempt from s. 119.07(1)~~
588 ~~and s. 24(a), Art. I of the State Constitution.~~

589 ~~2. The following information, when held by a county~~
590 ~~tourism promotion agency, is exempt from s. 119.07(1) and s.~~
591 ~~24(a), Art. I of the State Constitution:~~

592 ~~a. Booking business records, as defined in s. 255.047.~~

593 ~~b. Trade secrets and commercial or financial information~~
594 ~~gathered from a person and privileged or confidential, as~~
595 ~~defined and interpreted under 5 U.S.C. s. 552(b)(4), or any~~
596 ~~amendments thereto.~~

597 ~~(c) Represent themselves to the public as convention and~~
598 ~~visitors bureaus, visitors bureaus, tourist development~~
599 ~~councils, vacation bureaus, or county tourism promotion agencies~~
600 ~~operating under any other name or names specifically designated~~

601 ~~by ordinance.~~

602 Section 2. (1) The changes made by this act to s.
603 125.0104, Florida Statutes, apply to all taxes levied under that
604 section on or before June 30, 2025, as that section existed
605 before July 1, 2025, and to all taxes thereafter levied pursuant
606 to s. 125.0104, Florida Statutes, as amended by this act.

607 (2) Any tourist development council created pursuant to s.
608 125.0104(4)(e), Florida Statutes, as it existed before July 1,
609 2025, shall be dissolved no later than December 31, 2025.

610 (3) Any county tourism promotion agency created pursuant
611 to s. 125.0104(9), Florida Statutes, may continue as an agency
612 of the county after December 31, 2025, only if affirmatively
613 approved by resolution of the board of county commissioners on
614 or before December 31, 2025, and only for the express purposes
615 set forth in such resolution.

616 Section 3. Paragraph (d) of subsection (2) of section
617 212.0306, Florida Statutes, is amended to read:

618 212.0306 Local option food and beverage tax; procedure for
619 levying; authorized uses; administration.—

620 (2)

621 (d) Sales in cities or towns presently imposing a
622 municipal resort tax as authorized by chapter 67-930, Laws of
623 Florida, are exempt from the taxes authorized by subsection (1);
624 however, the tax authorized by paragraph (1)(b) may be levied in
625 such city or town if the governing authority of the city or town

adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. An ordinance that levies and imposes a tax pursuant to this paragraph expires 8 years after the effective date of the ordinance that is approved in a referendum. However, an ordinance may be reenacted for subsequent 8-year periods if each 8-year period is approved in a referendum to reenact an expiring tax authorized under this paragraph must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum appears ~~may appear~~ on the ballot only once within the 48-month period.

Section 4. Subsection (12) is added to section 212.055, Florida Statutes, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the

651 procedure which must be followed to secure voter approval, if
652 required; the purpose for which the proceeds may be expended;
653 and such other requirements as the Legislature may provide.
654 Taxable transactions and administrative procedures shall be as
655 provided in s. 212.054.

656 (12) REDUCTION OR REPEAL OF SURTAX.-Beginning on October 1
657 of the fourth year a surtax is levied under this section, the
658 governing board or school board that levies such surtax may, by
659 ordinance or resolution that is approved by a two-thirds vote of
660 the governing board or school board, reduce the surtax to any
661 rate allowable under this chapter, or may repeal the surtax in
662 its entirety. Any reduction or repeal shall take effect on the
663 January 1 following approval of the ordinance or resolution
664 reducing the rate of or repealing a surtax under this
665 subsection, unless January 1 of a later year is specified in the
666 ordinance or resolution.

667 Section 5. Paragraph (b) of subsection (2) of section
668 72.011, Florida Statutes, is amended to read:

669 72.011 Jurisdiction of circuit courts in specific tax
670 matters; administrative hearings and appeals; time for
671 commencing action; parties; deposits.-

672 (2)

673 (b) The date on which an assessment or a denial of refund
674 becomes final and procedures by which a taxpayer must be
675 notified of the assessment or of the denial of refund must be

676 established:

- 677 1. By rule adopted by the Department of Revenue;
- 678 2. With respect to assessments or refund denials under
- 679 chapter 207, by rule adopted by the Department of Highway Safety
- 680 and Motor Vehicles;
- 681 3. With respect to assessments or refund denials under
- 682 chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted
- 683 by the Department of Business and Professional Regulation; or
- 684 4. With respect to taxes that a county collects or
- 685 enforces under s. 125.0104(8) ~~s. 125.0104(10)~~ or s.
- 686 212.0305(5), by an ordinance that may additionally provide for
- 687 informal dispute resolution procedures in accordance with s.
- 688 213.21.

689 Section 6. Subsection (1) of section 72.031, Florida

690 Statutes, is amended to read:

691 72.031 Actions under s. 72.011(1); parties; service of

692 process.—

693 (1) In any action brought in circuit court pursuant to s.

694 72.011(1), the person initiating the action shall be the

695 plaintiff and the Department of Revenue shall be the defendant,

696 except that for actions contesting an assessment or denial of

697 refund under chapter 207 the Department of Highway Safety and

698 Motor Vehicles shall be the defendant, for actions contesting an

699 assessment or denial of refund under chapters 210, 550, 561,

700 562, 563, 564, and 565 the Department of Business and

Professional Regulation shall be the defendant, and for actions contesting an assessment or denial of refund of a tax imposed under s. 125.0104 or s. 212.0305 by a county that has elected under s. 125.0104(8) ~~s. 125.0104(10)~~ or s. 212.0305(5), respectively, to administer the tax, the defendant shall be the county and the Department of Revenue. It shall not be necessary for the Governor and Cabinet, constituting the Department of Revenue, to be named as party defendants or named separately as individual parties; nor shall it be necessary for the executive director of the department to be named as an individual party.

Section 7. Paragraph (b) of subsection (2) of section 212.181, Florida Statutes, is amended to read:

212.181 Determination of business address situs, distributions, and adjustments.—

(2)

(b) A county that imposes a tourist development tax in a subcounty special district pursuant to s. 125.0104(3)(b) must identify the subcounty special district addresses to which the tourist development tax applies as part of the address information submission required under paragraph (a). This paragraph does not apply to counties that self-administer the tax pursuant to s. 125.0104(8) ~~s. 125.0104(10)~~.

Section 8. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 125.0104(5)(b), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date that such action must begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the

751 Speaker of the House of Representatives, the standing committees
752 of the Senate and the House of Representatives charged with
753 special district oversight as determined by the presiding
754 officers of each respective chamber, the legislators who
755 represent a portion of the geographical jurisdiction of the
756 special district, and the Department of Commerce that the
757 special district has failed to comply with the law. Upon receipt
758 of notification, the Department of Commerce shall proceed
759 pursuant to s. 189.062 or s. 189.067. If the special district
760 remains in noncompliance after the process set forth in s.
761 189.0651, or if a public hearing is not held, the Legislative
762 Auditing Committee may request the department to proceed
763 pursuant to s. 189.067(3).

764 2. A local ordinance, notify the chair or equivalent of
765 the local general-purpose government pursuant to s. 189.0652 and
766 the Department of Commerce that the special district has failed
767 to comply with the law. Upon receipt of notification, the
768 department shall proceed pursuant to s. 189.062 or s. 189.067.
769 If the special district remains in noncompliance after the
770 process set forth in s. 189.0652, or if a public hearing is not
771 held, the Legislative Auditing Committee may request the
772 department to proceed pursuant to s. 189.067(3).

773 3. Any manner other than a special act or local ordinance,
774 notify the Department of Commerce that the special district has
775 failed to comply with the law. Upon receipt of notification, the

776 department shall proceed pursuant to s. 189.062 or s.
777 189.067(3).

778 (c) In the case of a charter school or charter technical
779 career center, notify the appropriate sponsoring entity, which
780 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

781 Section 9. Paragraphs (d) through (j) of subsection (7) of
782 section 11.45, Florida Statutes, are redesignated as paragraphs
783 (e) through (k), respectively, and a new paragraph (d) is added
784 to that subsection, to read:

785 11.45 Definitions; duties; authorities; reports; rules.—

786 (7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

787 (d) During the Auditor General's review of audit reports,
788 he or she shall contact each local government which is not in
789 compliance with s. 125.0104(5)(b), and request evidence of
790 corrective action. The local government shall provide the
791 Auditor General with evidence of the initiation of corrective
792 action within 45 days after the date the corrective action is
793 requested by the Auditor General and evidence of completion of
794 corrective action within 180 days after the date the corrective
795 action is requested by the Auditor General. If the local
796 government fails to comply with the Auditor General's request or
797 is unable to take corrective action within the required
798 timeframe, the Auditor General shall notify the Legislative
799 Auditing Committee.

800 Section 10. Section 205.046, Florida Statutes, is created

to read:

205.046 Audits.—An audit of financial statements of a local government which is performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must be accompanied by an affidavit executed by the chair of the governing board of the local government, as a separate document, stating that the local government has complied with the provisions of s. 125.0104(5)(b) and must be filed with the Auditor General or, in the event the local government has not complied with s. 125.0104(5)(b), the affidavit shall instead include a description of the noncompliance and corrective action taken by the local government to correct the noncompliance and to prevent such noncompliance in the future.

Section 11. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) "Audit threshold" means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit or a project-specific audit for such

826 fiscal year in accordance with the requirements of this section.
827 After consulting with the Executive Office of the Governor, the
828 Department of Financial Services, and all state awarding
829 agencies, the Auditor General shall periodically review the
830 threshold amount for requiring audits under this section and may
831 recommend any appropriate statutory change to revise the
832 threshold amount in the annual report submitted to the
833 Legislature pursuant to s. 11.45(7)(i) ~~s. 11.45(7)(h)~~.

834 Section 12. Paragraph (e) of subsection (1) of section
835 218.32, Florida Statutes, is amended to read:

836 218.32 Annual financial reports; local governmental
837 entities.—

838 (1)

839 (e)1. Each local governmental entity that is not required
840 to provide for an audit under s. 218.39 must submit the annual
841 financial report to the department no later than 9 months after
842 the end of the fiscal year. The department shall consult with
843 the Auditor General in the development of the format of annual
844 financial reports submitted pursuant to this paragraph. The
845 format must include balance sheet information used by the
846 Auditor General pursuant to s. 11.45(7)(g) ~~s. 11.45(7)(f)~~. The
847 department must forward the financial information contained
848 within the annual financial reports to the Auditor General in
849 electronic form. This paragraph does not apply to housing
850 authorities created under chapter 421.

851 2. The annual financial report filed by a dependent
852 special district or an independent special district shall
853 specify separately:

854 a. The total number of district employees compensated in
855 the last pay period of the district's fiscal year being
856 reported.

857 b. The total number of independent contractors to whom
858 nonemployee compensation was paid in the last month of the
859 district's fiscal year being reported.

860 c. All compensation earned by or awarded to employees,
861 whether paid or accrued, regardless of contingency.

862 d. All compensation earned by or awarded to nonemployee
863 independent contractors, whether paid or accrued, regardless of
864 contingency.

865 e. Each construction project with a total cost of at least
866 \$65,000 approved by the district that is scheduled to begin on
867 or after October 1 of the fiscal year being reported, together
868 with the total expenditures for such project.

869 3. The annual financial report of a dependent special
870 district or an independent special district amending a final
871 adopted budget under s. 189.016(6) must include a budget
872 variance report based on the budget adopted under s. 189.016(4)
873 before the beginning of the fiscal year being reported.

874 4. The annual financial report of an independent special
875 district that imposes ad valorem taxes shall include the millage

876 rate or rates imposed by the district, the total amount of ad
877 valorem taxes collected by or on behalf of the district, and the
878 total amount of outstanding bonds issued by the district and the
879 terms of such bonds.

880 5. The annual financial report of an independent special
881 district that imposes non-ad valorem special assessments shall
882 include the rate or rates of such assessments imposed by the
883 district, the total amount of special assessments collected by
884 or on behalf of the district, and the total amount of
885 outstanding bonds issued by the district and the terms of such
886 bonds.

887 Section 13. This act shall take effect July 1, 2025.