

1                                   A bill to be entitled  
 2           An act relating to local option taxes; amending s.  
 3           125.0104, F.S.; requiring specified taxes to be  
 4           renewed by an ordinance in a specified manner;  
 5           providing an exception; providing construction;  
 6           providing for the expiration of specified ordinances;  
 7           authorizing the adoption of new ordinances; providing  
 8           an exception; amending s. 212.0306, F.S.; providing  
 9           for the expiration of specified ordinances;  
 10          authorizing the adoption of new ordinances; amending  
 11          s. 212.055, F.S.; requiring specified taxes to be  
 12          renewed by an ordinance in a specified manner;  
 13          providing an exception; providing construction;  
 14          providing for the expiration of specified ordinances;  
 15          authorizing the adoption of new ordinances; providing  
 16          an exception; providing an effective date.

17  
 18 Be It Enacted by the Legislature of the State of Florida:

19  
 20           **Section 1. Paragraph (n) of subsection (3) of section**  
 21 **125.0104, Florida Statutes, is amended, and paragraphs (f), (g),**  
 22 **(h), and (i) are added to subsection (4) of that section, to**  
 23 **read:**

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

26 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—  
 27 (n) In addition to any other tax that is imposed under  
 28 this section, a county that has imposed the tax under paragraph  
 29 (1) may impose an additional tax that is no greater than 1  
 30 percent on the exercise of the privilege described in paragraph  
 31 (a) by ordinance approved by referendum pursuant to subsection  
 32 (6) to:

- 33 1. Pay the debt service on bonds issued to finance:
  - 34 a. The construction, reconstruction, or renovation of a  
 35 facility either publicly owned and operated, or publicly owned  
 36 and operated by the owner of a professional sports franchise or  
 37 other lessee with sufficient expertise or financial capability  
 38 to operate such facility, and to pay the planning and design  
 39 costs incurred prior to the issuance of such bonds for a new  
 40 professional sports franchise as defined in s. 288.1162.
  - 41 b. The acquisition, construction, reconstruction, or  
 42 renovation of a facility either publicly owned and operated, or  
 43 publicly owned and operated by the owner of a professional  
 44 sports franchise or other lessee with sufficient expertise or  
 45 financial capability to operate such facility, and to pay the  
 46 planning and design costs incurred prior to the issuance of such  
 47 bonds for a retained spring training franchise.
- 48 2. Promote and advertise tourism in the State of Florida  
 49 and nationally and internationally; however, if tax revenues are  
 50 expended for an activity, service, venue, or event, the

51 activity, service, venue, or event shall have as one of its main  
 52 purposes the attraction of tourists as evidenced by the  
 53 promotion of the activity, service, venue, or event to tourists.

54  
 55 A county that imposes the tax authorized in this paragraph may  
 56 not expend any ad valorem tax revenues for the acquisition,  
 57 construction, reconstruction, or renovation of a facility for  
 58 which tax revenues are used pursuant to subparagraph 1. The  
 59 provision of paragraph (b) which prohibits any county authorized  
 60 to levy a convention development tax pursuant to s. 212.0305  
 61 from levying more than the 2-percent tax authorized by this  
 62 section shall not apply to the additional tax authorized by this  
 63 paragraph in counties which levy convention development taxes  
 64 pursuant to s. 212.0305(4) (a). The provisions of paragraphs  
 65 (4) (a)-(d) do ~~Subsection (4) does~~ not apply to the adoption of  
 66 the additional tax authorized in this paragraph. The effective  
 67 date of the levy and imposition of the tax authorized under this  
 68 paragraph is the first day of the second month following  
 69 approval of the ordinance by referendum or the first day of any  
 70 subsequent month specified in the ordinance. A certified copy of  
 71 such ordinance shall be furnished by the county to the  
 72 Department of Revenue within 10 days after approval of the  
 73 ordinance.

74 (4) ORDINANCE LEVY TAX; PROCEDURE.—

75 (f) Any tax imposed pursuant to this section and in effect

76 | on June 30, 2025, must be renewed by an ordinance approved in a  
77 | referendum held pursuant to subsection (6) on or before January  
78 | 1, 2033, in order to remain in effect after January 1, 2033.

79 | (g) The state covenants with holders of bonds or other  
80 | instruments of indebtedness issued by counties before July 1,  
81 | 2025, that it will not impair or materially alter the rights of  
82 | those holders or relieve counties of the duty to meet their  
83 | obligations as a result of previous pledges or assignments  
84 | entered into under this section as it existed before July 1,  
85 | 2025. Paragraph (f) does not apply in any case in which the  
86 | proceeds of a tax levied pursuant to this section on or before  
87 | June 30, 2025, have been pledged to secure and liquidate revenue  
88 | bonds or revenue refunding bonds as authorized by this section,  
89 | unless such bonds are retired before January 1, 2033. If the  
90 | bonds are not retired before January 1, 2033, paragraph (f)  
91 | applies as though January 1, 2033, were instead replaced with  
92 | January 1 of the year following the retirement of such bonds.

93 | (h) Except as provided in paragraph (i), an ordinance that  
94 | levies and imposes a tax pursuant to this section expires 8  
95 | years after the effective date of the ordinance that is approved  
96 | in a referendum, but may be renewed for subsequent 8-year  
97 | periods if each 8-year period is approved in a referendum held  
98 | pursuant to subsection (6).

99 | (i) A new or reenacted tax levied under this section may  
100 | be levied for a term of no more than 30 years, if:

101 1. The proceeds of the tax will be used for the purpose of  
 102 servicing bond indebtedness;

103 2. The ordinance enacting a new tax, or reenacting an  
 104 existing tax, specifies that the proceeds from the new or  
 105 reenacted tax will be used for the purpose of servicing bond  
 106 indebtedness; specifies the maximum duration of such bond  
 107 indebtedness, not to exceed 30 years; and provides specificity  
 108 regarding what the purposes of the bond indebtedness are; and

109 3. The referendum question on the ballot pursuant to  
 110 paragraph (6)(b) specifies that the proceeds of the tax will be  
 111 used for the purpose of servicing bond indebtedness and includes  
 112 a brief and general description of the purposes for which the  
 113 indebtedness will be incurred and the maximum length of time the  
 114 tax may be imposed.

115 **Section 2. Paragraph (d) of subsection (2) of section**  
 116 **212.0306, Florida Statutes, is amended to read:**

117 212.0306 Local option food and beverage tax; procedure for  
 118 levying; authorized uses; administration.-

119 (2)

120 (d) Sales in cities or towns presently imposing a  
 121 municipal resort tax as authorized by chapter 67-930, Laws of  
 122 Florida, are exempt from the taxes authorized by subsection (1);  
 123 however, the tax authorized by paragraph (1)(b) may be levied in  
 124 such city or town if the governing authority of the city or town  
 125 adopts an ordinance that is subsequently approved by a majority

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

140 **Section 3. Subsection (11) of section 212.055, Florida**  
 141 **Statutes, is renumbered as subsection (12), paragraphs (c) and**  
 142 **(f) of subsection (1) are amended, and a new subsection (11) is**  
 143 **added to that section, to read:**

144 212.055 Discretionary sales surtaxes; legislative intent;  
 145 authorization and use of proceeds.—It is the legislative intent  
 146 that any authorization for imposition of a discretionary sales  
 147 surtax shall be published in the Florida Statutes as a  
 148 subsection of this section, irrespective of the duration of the  
 149 levy. Each enactment shall specify the types of counties  
 150 authorized to levy; the rate or rates which may be imposed; the

151 maximum length of time the surtax may be imposed, if any; the  
152 procedure which must be followed to secure voter approval, if  
153 required; the purpose for which the proceeds may be expended;  
154 and such other requirements as the Legislature may provide.  
155 Taxable transactions and administrative procedures shall be as  
156 provided in s. 212.054.

157 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
158 SURTAX.—

159 (c)1. The proposal to adopt a discretionary sales surtax  
160 as provided in this subsection and to create a trust fund within  
161 the county accounts shall be placed on the ballot in accordance  
162 with law and must be approved in a referendum held at a general  
163 election in accordance with subsection (10).

164 2. If the proposal to adopt a surtax is by initiative, the  
165 petition sponsor must, at least 180 days before the proposed  
166 referendum, comply with all of the following:

167 a. Provide a copy of the final resolution or ordinance to  
168 the Office of Program Policy Analysis and Government  
169 Accountability. The Office of Program Policy Analysis and  
170 Government Accountability shall procure a certified public  
171 accountant in accordance with subsection (12) ~~(11)~~ for the  
172 performance audit.

173 b. File the initiative petition and its required valid  
174 signatures with the supervisor of elections. The supervisor of  
175 elections shall verify signatures and retain signature forms in

176 the same manner as required for initiatives under s.  
177 100.371(11).

178 3. The failure of an initiative sponsor to comply with the  
179 requirements of subparagraph 2. renders any referendum held  
180 void.

181 ~~(f) Any discretionary sales surtax levied under this~~  
182 ~~subsection pursuant to a referendum held on or after July 1,~~  
183 ~~2020, may not be levied for more than 30 years.~~

184 (11) LIMITATIONS ON LEVY.—

185 (a) Any surtax imposed pursuant to this section and in  
186 effect on June 30, 2025, which is required to be approved by  
187 voters in a referendum under this section must be renewed by an  
188 ordinance, or resolution for the purpose of the surtax  
189 authorized under subsection (6), approved in a referendum held  
190 pursuant to subsection (10) on or before January 1, 2033, in  
191 order to remain in effect after January 1, 2033.

192 (b) The state covenants with holders of bonds or other  
193 instruments of indebtedness issued by counties or school boards  
194 before July 1, 2025, that it will not impair or materially alter  
195 the rights of those holders or relieve counties or school boards  
196 of the duty to meet their obligations as a result of previous  
197 pledges or assignments entered into under this section as it  
198 existed before July 1, 2025. Paragraph (a) does not apply in any  
199 case in which the proceeds of a tax levied pursuant to this  
200 section on or before June 30, 2025, have been pledged to secure

201 and liquidate revenue bonds or revenue refunding bonds as  
202 authorized by this section, unless such bonds are retired before  
203 January 1, 2033. If the bonds are not retired before January 1,  
204 2033, paragraph (a) shall apply as though January 1, 2033, were  
205 instead replaced with January 1 of the year following the  
206 retirement of such bonds.

207 (c) Except as provided in paragraph (4) (b) and paragraph  
208 (d), any new or reenacted discretionary sales surtax levied  
209 pursuant to a referendum held on or after July 1, 2025, may not  
210 be levied for more than 8 years unless reenacted by ordinance,  
211 or resolution for the purpose of the surtax authorized under  
212 subsection (6), subject to approval by a majority of the  
213 electors voting in a subsequent referendum held pursuant to  
214 subsection (10).

215 (d) A new or reenacted surtax levied under this section  
216 may be levied for a term of no more than 30 years, if:

217 1. The proceeds of the surtax will be used for the purpose  
218 of servicing bond indebtedness;

219 2. The ordinance, or resolution for the purpose of the  
220 surtax authorized under subsection (6), enacting a new surtax,  
221 or reenacting an existing surtax specifies that the proceeds  
222 from the new or reenacted surtax will be used for the purpose of  
223 servicing bond indebtedness; specifies the maximum duration of  
224 such bond indebtedness, not to exceed 30 years; and provides  
225 specificity regarding what the purposes of the bond indebtedness

226 are; and

227 3. The referendum question on the ballot specifies that  
228 the proceeds of the surtax will be used for the purpose of  
229 servicing bond indebtedness and includes a brief and general  
230 description of the purposes for which the indebtedness will be  
231 incurred and the maximum length of time the surtax may be  
232 imposed.

233 (e) The provisions of this subsection do not apply to the  
234 enactment or reenactment of the surtax authorized under  
235 subsection (9).

236 **Section 4.** This act shall take effect July 1, 2025.