

By the Committees on Finance and Tax; and Community Affairs; and
Senator Trumbull

593-03612-25

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1 A bill to be entitled
2 An act relating to local option taxes; amending s.
3 125.0104, F.S.; requiring that specified taxes be
4 renewed or reenacted by an ordinance in a specified
5 manner; providing construction and applicability;
6 requiring that specified taxes have an expiration date
7 and are subject to approval in a specified manner;
8 requiring that specified ordinances specify certain
9 information if certain conditions are met; amending s.
10 212.0306, F.S.; requiring that specified taxes be
11 reenacted by an ordinance in a specified manner;
12 requiring that such taxes have an expiration date;
13 amending s. 212.055, F.S.; conforming provisions to
14 changes made by the act; requiring that specified
15 taxes be renewed or continued by an ordinance in a
16 specified manner; providing construction and
17 applicability; requiring that specified taxes have an
18 expiration date and are subject to approval in a
19 specified manner; requiring that specified ordinances
20 specify certain information if certain conditions are
21 met; providing an effective date.

22
23 Be It Enacted by the Legislature of the State of Florida:

24
25 Section 1. Paragraph (n) of subsection (3) of section
26 125.0104, Florida Statutes, is amended, and paragraphs (f), (g),
27 and (h) are added to subsection (4) of that section, to read:

28 125.0104 Tourist development tax; procedure for levying;
29 authorized uses; referendum; enforcement.-

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

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

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

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

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

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the 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.

A county that imposes the tax authorized in this paragraph may

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

76 (4) ORDINANCE LEVY TAX; PROCEDURE.—

77 (f) Any tax imposed pursuant to this section and in effect
78 on June 30, 2025, which is required to be approved by voters in
79 a referendum under this section must be renewed or reenacted by
80 an ordinance approved in a referendum held pursuant to
81 subsection (6) on or before January 1, 2033, or the expiration
82 date for the tax as of June 30, 2025, whichever is later, in
83 order to remain in effect after January 1, 2033, or the existing
84 expiration date. Any tax imposed pursuant to this section
85 approved by voters in a referendum under this section before
86 July 1, 2025, which has not yet been levied must be renewed or
87 reenacted by an ordinance approved in a referendum held pursuant

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88 to subsection (6) on or before 8 years from the date the tax
89 takes effect, or the expiration date for the tax as of June 30,
90 2025, whichever is later, in order to remain in effect.

91 (g) The state covenants with holders of bonds or other
92 instruments of indebtedness issued by counties before July 1,
93 2025, that it will not impair or materially alter the rights of
94 those holders or relieve counties of the duty to meet their
95 obligations as a result of previous pledges or assignments
96 entered into under this section as it existed before July 1,
97 2025. Paragraph (f) does not apply in any case in which the
98 proceeds of a tax levied pursuant to this section on or before
99 June 30, 2025, have been pledged to secure and liquidate revenue
100 bonds or revenue refunding bonds as authorized by this section,
101 unless such bonds are retired before January 1, 2033. If the
102 bonds are not retired before January 1, 2033, paragraph (f)
103 applies as though January 1, 2033, were instead replaced with
104 January 1 of the year following the retirement of such bonds.

105 (h) Any tax imposed pursuant to this section which is
106 required to be approved by voters in a referendum under this
107 section must have an expiration date and be subject to approval
108 by a majority of the electors voting in a subsequent referendum
109 held pursuant to subsection (6) in order to be renewed or
110 reenacted. If the proceeds of the tax will be used for the
111 purpose of servicing bond indebtedness, the ordinance enacting a
112 new tax or renewing or reenacting an existing tax must specify
113 that the proceeds from the new, renewed, or reenacted tax will
114 be used for the purpose of servicing bond indebtedness and that
115 the maximum duration of such bond indebtedness is not to exceed
116 30 years. The ordinance must also provide specificity regarding

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117 the purposes of the bond indebtedness. Additionally, if the
118 proceeds of the tax will be used for the purpose of servicing
119 bond indebtedness, the referendum question on the ballot must
120 specify that the proceeds of the tax will be used for that
121 purpose and must include a brief and general description of the
122 purposes for which the indebtedness will be incurred and the
123 maximum length of time the tax may be imposed.

124 Section 2. Paragraph (d) of subsection (2) of section
125 212.0306, Florida Statutes, is amended to read:

126 212.0306 Local option food and beverage tax; procedure for
127 levying; authorized uses; administration.-

128 (2)

129 (d) Sales in cities or towns presently imposing a municipal
130 resort tax as authorized by chapter 67-930, Laws of Florida, are
131 exempt from the taxes authorized by subsection (1); however, the
132 tax authorized by paragraph (1)(b) may be levied in such city or
133 town if the governing authority of the city or town adopts an
134 ordinance that is subsequently approved by a majority of the
135 electors in such city or town voting in a referendum held at a
136 general election as defined in s. 97.021. Any tax levied in a
137 city or town pursuant to this paragraph takes effect on the
138 first day of January following the general election in which the
139 ordinance was approved. Any tax levied pursuant to this
140 paragraph and in effect on June 30, 2025, must be reenacted by
141 an ordinance approved in a referendum on or before January 1,
142 2033, or the expiration date for the tax as of June 30, 2025,
143 whichever is later, in order to remain in effect after January
144 1, 2033, or the existing expiration date. Any tax levied
145 pursuant to this paragraph must have an expiration date. A

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146 referendum to reenact an expiring tax authorized under this
147 paragraph must be held at a general election occurring within
148 the 48-month period immediately preceding the effective date of
149 the reenacted tax, and the referendum may appear on the ballot
150 only once within the 48-month period.

151 Section 3. Present subsection (11) of section 212.055,
152 Florida Statutes, is redesignated as subsection (12), a new
153 subsection (11) is added to that section, and paragraph (c) of
154 subsection (1) of that section is amended, to read:

155 212.055 Discretionary sales surtaxes; legislative intent;
156 authorization and use of proceeds.—It is the legislative intent
157 that any authorization for imposition of a discretionary sales
158 surtax shall be published in the Florida Statutes as a
159 subsection of this section, irrespective of the duration of the
160 levy. Each enactment shall specify the types of counties
161 authorized to levy; the rate or rates which may be imposed; the
162 maximum length of time the surtax may be imposed, ~~if any~~; the
163 procedure which must be followed to secure voter approval, if
164 required; the purpose for which the proceeds may be expended;
165 and such other requirements as the Legislature may provide.
166 Taxable transactions and administrative procedures shall be as
167 provided in s. 212.054.

168 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
169 SURTAX.—

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

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

178 a. Provide a copy of the final resolution or ordinance to
179 the Office of Program Policy Analysis and Government
180 Accountability. The Office of Program Policy Analysis and
181 Government Accountability shall procure a certified public
182 accountant in accordance with subsection (12) ~~(11)~~ for the
183 performance audit.

184 b. File the initiative petition and its required valid
185 signatures with the supervisor of elections. The supervisor of
186 elections shall verify signatures and retain signature forms in
187 the same manner as required for initiatives under s.
188 100.371(11).

189 3. The failure of an initiative sponsor to comply with the
190 requirements of subparagraph 2. renders any referendum held
191 void.

192 (11) LIMITATIONS ON LEVY.—

193 (a) Any surtax imposed pursuant to this section and in
194 effect on June 30, 2025, which is required to be approved by
195 voters in a referendum under this section must be renewed or
196 continued by an ordinance or by a resolution for the purpose of
197 the surtax authorized under subsection (6), approved in a
198 referendum held pursuant to subsection (10) on or before January
199 1, 2033, or the expiration date for the surtax as of June 30,
200 2025, whichever is later, in order to remain in effect after
201 January 1, 2033, or the existing expiration date. Any surtax
202 imposed pursuant to this section approved by voters in a
203 referendum under this section before July 1, 2025, which has not

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204 yet been levied must be renewed or continued by an ordinance
205 approved in a referendum held pursuant to subsection (10) on or
206 before 8 years from the date the surtax takes effect, or the
207 expiration date for the surtax as of June 30, 2025, whichever is
208 later, in order to remain in effect.

209 (b) The state covenants with holders of bonds or other
210 instruments of indebtedness issued by counties or school boards
211 before July 1, 2025, that it will not impair or materially alter
212 the rights of those holders or relieve counties or school boards
213 of the duty to meet their obligations as a result of previous
214 pledges or assignments entered into under this section as it
215 existed before July 1, 2025. Paragraph (a) does not apply in any
216 case in which the proceeds of a tax levied pursuant to this
217 section on or before June 30, 2025, have been pledged to secure
218 and liquidate revenue bonds or revenue refunding bonds as
219 authorized by this section, unless such bonds are retired before
220 January 1, 2033. If the bonds are not retired before January 1,
221 2033, paragraph (a) must apply as though January 1, 2033, were
222 instead replaced with January 1 of the year following the
223 retirement of such bonds.

224 (c) Any surtax imposed pursuant to this section which is
225 required to be approved by voters in a referendum under this
226 section must have an expiration date and be subject to approval
227 by a majority of the electors voting in a subsequent referendum
228 held pursuant to subsection (10) in order to be reenacted or
229 continued. If the proceeds of the surtax will be used for the
230 purpose of servicing bond indebtedness, the ordinance, or the
231 resolution for the purpose of the surtax authorized under
232 subsection (6), enacting a new surtax or reenacting an existing

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233 surtax must specify that the proceeds from the new or reenacted
234 surtax will be used for the purpose of servicing bond
235 indebtedness and that the maximum duration of such bond
236 indebtedness is not to exceed 30 years. The ordinance or
237 resolution must also provide specificity regarding the purposes
238 of the bond indebtedness. Additionally, if the proceeds of the
239 surtax will be used for the purpose of servicing bond
240 indebtedness, the referendum question on the ballot must specify
241 that the proceeds of the surtax will be used for the purpose of
242 servicing bond indebtedness and must include a brief and general
243 description of the purposes for which the indebtedness will be
244 incurred and the maximum length of time the surtax may be
245 imposed.

246 (d) This subsection does not apply to the enactment or
247 reenactment of the surtax authorized under subsection (9).

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