



1 A bill to be entitled
2 An act relating to economic development and tourism
3 promotion accountability; amending s. 11.45, F.S.;
4 authorizing the Auditor General to audit certain
5 accounts and records; creating ss. 288.0751 and
6 288.12261, F.S.; providing definitions; providing
7 requirements for the operation of economic development
8 agencies and tourism promotion agencies, respectively;
9 requiring specified persons to file an annual
10 disclosure of certain interests; providing
11 requirements for such disclosure; requiring board
12 members to serve without compensation; authorizing per
13 diem and travel expenses for certain persons paid from
14 specified funds; prohibiting specified persons from
15 receiving public compensation in excess of a certain
16 amount; prohibiting certain performance bonuses and
17 severance pay; subjecting certain persons to a
18 specified code of ethics; requiring such agencies to
19 take certain actions regarding a significant potential
20 conflict of interest; limiting lodging expenses for
21 certain persons; providing an exception; prohibiting
22 the expenditure of agency funds on certain items;
23 prohibiting specified persons from accepting certain
24 items from specified entities; prohibiting a tourism
25 promotion agency from expending funds that directly



26 benefit only one business entity; requiring certain
27 contracts to include specified information; requiring
28 a governing body of a local governmental entity to
29 publish certain proposed contracts on such entity's
30 website and approve certain contracts; requiring such
31 agencies to submit a report of financial data to a
32 governing body of a local governmental entity;
33 specifying that certain records are public records;
34 requiring such agencies to provide online access to
35 certain information; prohibiting such agencies from
36 receiving or expending public funds; requiring the
37 Auditor General to conduct certain audits; authorizing
38 the Governor or Chief Financial Officer to cease
39 distributing certain tax revenues to certain
40 noncompliant tourism promotion agencies; providing
41 that it is unlawful to knowingly and willfully make
42 false or misleading statements, provide false or
43 misleading information, fail to report certain
44 information, or purposefully avoid specified
45 requirements; providing penalties; providing
46 applicability; amending s. 125.0104, F.S.; requiring
47 the governing board of a county to review certain
48 proposed contracts and certifications relating to
49 potential conflicts of interest and mitigation plans;
50 requiring the governing board of a county that imposes



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51 a tourist development tax to provide online access to
52 certain information; amending ss. 288.1226 and
53 288.904, F.S.; revising financial data required to be
54 included in an annual report; conforming provisions to
55 changes made by the act; providing an effective date.
56

57 Be It Enacted by the Legislature of the State of Florida:
58

59 Section 1. Paragraphs (y) and (z) are added to subsection
60 (3) of section 11.45, Florida Statutes, to read:

61 11.45 Definitions; duties; authorities; reports; rules.—

62 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The
63 Auditor General may, pursuant to his or her own authority, or at
64 the direction of the Legislative Auditing Committee, conduct
65 audits or other engagements as determined appropriate by the
66 Auditor General of:

67 (y) The accounts and records pertaining to the use of
68 funds from a tax imposed pursuant to s. 125.0104, s. 125.0108,
69 or s. 212.0305 for tourism development or promotion by a local
70 governmental entity, nonprofit organization, or for-profit
71 organization, including a tourism promotion agency as defined in
72 s. 288.12261 or a program or entity created by a tourism
73 promotion agency.

74 (z) The accounts and records pertaining to:



75 | 1. An economic development agency of a county or
 76 | municipality, including an economic development agency as
 77 | defined in s. 288.0751 or a program or entity created by an
 78 | economic development agency;

79 | 2. The county or municipal officers or employees assigned
 80 | to promote the general business interests, industrial interests,
 81 | or related responsibilities of the county or municipality; or

82 | 3. A private agency, person, partnership, corporation, or
 83 | business entity authorized by the state, a municipality, or a
 84 | county to promote the general business interests, industrial
 85 | interests, or related responsibilities of the state,
 86 | municipality, or county.

87 | Section 2. Section 288.0751, Florida Statutes, is created
 88 | to read:

89 | 288.0751 Local economic development agencies.—

90 | (1) DEFINITIONS.—For purposes of this section:

91 | (a) "Economic development activities" means:

92 | 1. Developing or improving local infrastructure, issuing
 93 | bonds to finance or refinance the cost of capital projects for
 94 | industrial or manufacturing plants, or leasing or conveying real
 95 | property as part of an economic incentive agreement for one or
 96 | more businesses.

97 | 2. Providing grants to private enterprises for the
 98 | expansion of existing businesses or the attraction of new
 99 | businesses.



100 3. Participating in trade shows and prospecting missions.

101 4. Making expenditures for the design of strategic plans
102 for economic development.

103 5. Making expenditures for marketing and research
104 services, including marketing specific sites for business and
105 industry development or recruitment, and responding to inquiries
106 from businesses and industries concerning the development of
107 specific sites.

108 6. Providing economic development incentives, including:

109 a. Direct financial incentives of monetary assistance
110 provided to businesses, including, but not limited to, grants,
111 loans, equity investments, loan insurance and guarantees, and
112 training subsidies.

113 b. Indirect financial incentives of grants and loans
114 provided to businesses and community organizations that provide
115 support to businesses or promote business investments or
116 development.

117 c. Fee-based or tax-based incentives, including, but not
118 limited to, credits, refunds, exemptions, and property tax
119 abatement or assessment reductions.

120 d. Real property incentives, including, but not limited
121 to, below-market interest rate leases or sales of real property.

122
123 The term "economic development activities" does not include
124 developing, maintaining, or improving infrastructure or public



125 safety and other traditional functions of local government that
126 benefit the public at large or otherwise provide an indirect or
127 incidental benefit to the development of the local economy.

128 (b) "Economic development agency" means an entity,
129 including, but not limited to, an agency as defined in s.
130 119.011, that receives public funds and is engaged in economic
131 development activities on behalf of one or more local
132 governmental entities.

133 1. An economic development agency may include any local
134 governmental entity or any entity under contract with one or
135 more local governmental entities to promote economic development
136 activities on behalf of such local governmental entity or
137 entities through the expenditure of public funds. An economic
138 development agency may also include any private agency, person,
139 partnership, corporation, or business entity authorized by a
140 county or municipality to promote the general business or
141 industrial interests of that county or municipality.

142 2. Enterprise Florida, Inc., and the Department of
143 Economic Opportunity are not considered economic development
144 agencies.

145 (c) "Local governmental entity" means the county or
146 municipality on whose behalf the economic development agency
147 engages in economic development activity.

148 (d) "Relative" has the same meaning as in s. 726.102.



149 (2) OPERATION.—An economic development agency must operate
150 in accordance with the following:

151 (a) Each director, officer, and member of the board of
152 directors of an economic development agency who is not otherwise
153 required to file a financial disclosure pursuant to ch. 112 must
154 file an annual disclosure pursuant to s. 112.3145 as a local
155 officer. Directors, officers, and members of the board of
156 directors are considered local officers and the local
157 governmental entity is considered their agency.

158 (b) Directors, officers, and members of the board of
159 directors of an economic development agency must disclose to the
160 board any activity that may reasonably be construed to be a
161 conflict of interest. A rebuttable presumption of a conflict of
162 interest exists if any of the following occurs without prior
163 notice to the economic development agency's board:

164 1. A director, officer, or board member, or a relative of
165 a director, officer, or board member, enters into a contract for
166 goods or services with the agency.

167 2. A director, officer, or board member, or a relative of
168 a director, officer, or board member, holds an interest in a
169 corporation, limited liability corporation, partnership, limited
170 liability partnership, or other business entity that conducts
171 business with the agency or proposes to enter into a contract or
172 other transaction with the agency.



173 (c) If a director, officer, or board member, or a relative
174 of a director, officer, or board member, proposes to engage in
175 an activity that is a conflict of interest as described in
176 paragraph (b), the proposed activity must be listed on, and all
177 contracts and transactional documents related to the proposed
178 activity must be attached to, the meeting agenda for the
179 consideration of the contract. The disclosure must be placed on
180 the website of the economic development agency and included in
181 the minutes of each meeting of the board of directors of the
182 economic development agency during which such contracts or
183 related expenditures are discussed or voted upon.

184 (d) A director, officer, or board member, or a relative of
185 a director or an officer, who is a party to, or has an interest
186 in, an activity that is a possible conflict of interest as
187 described in paragraph (b) may attend the meeting at which the
188 activity is considered by the board and is authorized to make a
189 presentation to the board regarding the activity. After the
190 presentation, the director, officer, or board member, or the
191 relative of the director or officer, must leave the meeting
192 during the discussion of, and the vote upon, the activity. A
193 director, officer, or board member who is a party to, or has an
194 interest in, the activity must recuse themselves from the vote.

195 (e) Board members shall serve without compensation but are
196 entitled to receive reimbursement for per diem and travel
197 expenses pursuant to s. 112.061. Any ordinance or resolution



198 enacted pursuant to s. 112.061(14) may apply to board members in
199 that county only if such ordinance or resolution applies
200 uniformly to all travel by county employees. Such expenses must
201 be paid out of the funds of the economic development agency.

202 (f) Officers, employees, or agents, including the
203 president or chief executive officer, may not receive
204 compensation from public funds for the performance of economic
205 development-related duties, responsibilities, or services in an
206 amount that exceeds the annual compensation of the chief
207 administrative or executive officer or employee of the local
208 governmental entity on whose behalf such activities are
209 performed. Any payments of performance bonuses or severance pay
210 to officers, employees, or agents from public funds are
211 prohibited unless specifically authorized by law.

212 (g) An economic development agency must comply with the
213 per diem and travel expense provisions of s. 112.061. Any
214 ordinance or resolution enacted pursuant to s. 112.061(14) may
215 apply to economic development agencies and their officers and
216 employees in that county only if such ordinance or resolution
217 applies uniformly to all travel by county employees.

218 (h) Officers and employees are subject to s. 112.313.
219 However, any contract between an economic development agency and
220 a political subdivision, local governmental entity, or another
221 economic development agency to perform economic development
222 activities does not violate s. 112.313(3) or (7).



223 (i) An economic development agency not otherwise subject
224 to s. 287.057 must avoid, neutralize, or mitigate significant
225 potential organizational conflicts of interest before it enters
226 into a contract. If the economic development agency elects to
227 mitigate a significant potential organizational conflict of
228 interest, an adequate mitigation plan, including organizational,
229 physical, and electronic barriers, shall be developed and the
230 head of the economic development agency must certify that the
231 award is in the best interests of the local governmental entity
232 and submit such certification to the governing body of the local
233 governmental entity within 3 business days after entering into
234 the contract.

235 (j) Lodging expenses for an employee or board member may
236 not exceed \$150 per day, excluding taxes, unless the economic
237 development agency is participating in a negotiated group rate
238 discount or the economic development agency provides
239 documentation of at least three comparable alternatives
240 demonstrating that such lodging at the required rate is not
241 available. However, an employee or board member may expend his
242 or her own funds for any lodging expenses in excess of \$150 per
243 day.

244 (k) Economic development agency funds may not be expended
245 for food, beverages, lodging, entertainment, or gifts for
246 employees or board members, unless authorized pursuant to s.
247 112.061 or this section. Employees or board members may not



248 accept or receive food, beverages, lodging, entertainment, or
249 gifts from persons, vendors, or other entities doing business
250 with the economic development agency unless such food, beverage,
251 lodging, entertainment, or gift is available to similarly
252 situated members of the general public.

253
254 Nothing in this subsection is intended to limit the
255 applicability of ch. 112 to any person already subject to the
256 provisions of such chapter.

257 (3) TRANSPARENCY.—

258 (a) All contracts entered into by an economic development
259 agency shall include:

260 1. The purpose of the contract.

261 2. Specific performance standards and responsibilities for
262 each entity.

263 3. A detailed project or contract budget, if applicable.

264 4. The value of any services provided.

265 5. The projected travel and entertainment expenses for
266 employees and board members, if applicable.

267 (b) A proposed contract with an estimated total contract
268 value of \$250,000 or more must be submitted to the governing
269 body of the local governmental entity and published on such
270 entity's website at least 14 days before the contract is
271 executed. If the governing body of the local governmental entity
272 rejects such proposed contract by a majority vote held during



273 the 14-day period, the economic development agency may not
274 execute such proposed contract or any substantially similar
275 contract without obtaining a majority vote of the governing body
276 of the local governmental entity in favor of such contract. An
277 economic development agency may not enter into multiple related
278 contracts to avoid the requirements of this paragraph. If the
279 governing body of the local governmental entity does not take
280 action on the proposed contract within the 14 day-period, the
281 contract may be executed.

282 (c)1. An economic development agency shall submit to the
283 governing body of the local governmental entity, within 30 days
284 after the end of its fiscal year, a complete and detailed report
285 setting forth all public and private financial data of the
286 economic development agency, and shall publish such report on
287 its website.

288 2. The financial data shall include:

289 a. The total amount of revenue received from public and
290 private sources.

291 b. The operating budget.

292 c. The total amount of salary, benefits, and other
293 compensation provided by the economic development agency to its
294 officers, employees, or agents, regardless of the funding
295 source.

296 d. An itemized account of all expenditures, including all
297 travel and entertainment expenditures.



298 (d) The following information must be posted on the
299 website of each economic development agency:

300 1. All contracts with a total contract value of \$5,000 or
301 more. Such contracts must be posted within 5 business days after
302 execution.

303 2. All contracts, information, and financial data
304 submitted to the governing body of the local governmental
305 entity. Such contracts, information, and data must be posted
306 within 5 business days after submission.

307 3. Video recordings of each board meeting. Such recordings
308 must be posted within 3 business days after the meeting.

309 4. A detailed report of expenditures following each
310 marketing event paid for with economic development agency funds.
311 Such report must be posted within 14 days after the event.

312 5. An annual itemized account of the total amount of funds
313 spent by a third party on behalf of the economic development
314 agency, its board members, or its employees.

315 6. An annual itemized account of the total amount of
316 travel and entertainment expenditures.

317 (e) Notwithstanding any provision of law to the contrary,
318 a record required under this section, including, but not limited
319 to, a contract or agreement, is a public record and is not
320 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of
321 the State Constitution, except as provided in s. 288.075(5) and



322 (6) (a) 1. and 2. Such record shall be produced in full in
323 accordance with this section or upon request.

324 (f) An economic development agency shall maintain and
325 provide online access to all of the information required under
326 this subsection. Each economic development agency shall provide
327 the Department of Economic Opportunity with the specific website
328 address where the required information is published and
329 maintained online, and the Department of Economic Opportunity
330 shall publish and maintain a single online directory which lists
331 each economic development agency and the specific website
332 address where such required information may be located.

333 (g) An economic development agency that fails to comply
334 with the transparency and accountability requirements of this
335 subsection may not receive or expend public funds until it
336 becomes fully compliant.

337 (4) AUDITS.—The Auditor General shall annually select at
338 least two economic development agencies that received public
339 funds in the previous year and conduct audits, as defined in s.
340 11.45, to verify that funds were expended as required by this
341 section and to verify that transparency and accountability
342 requirements were met. If the Auditor General determines that
343 funds were not expended as required by this section, he or she
344 shall immediately report such findings to the Governor, the
345 President of the Senate, and the Speaker of the House of
346 Representatives.



347 (5) PENALTIES.—It is unlawful for a person to knowingly
348 and willfully make a materially false or misleading statement,
349 provide false or misleading information, fail to report required
350 information, or structure an organization or agreement to avoid
351 the requirements of this section. A person who violates this
352 section commits a misdemeanor of the first degree, punishable as
353 provided in s. 775.082 or s. 775.083.

354 (6) APPLICABILITY.—A private entity that meets the
355 definition of an economic development agency under subsection
356 (1) due solely to the existence of a contract between the
357 private entity and an economic development agency to engage in
358 economic development activities is required to comply with this
359 section only in connection with the performance of its
360 obligations and the expenditure of funds pursuant to such
361 contract. This section shall not be construed to require the
362 private entity to report or conform its other business practices
363 or activities to the provisions of this section, provided such
364 practices or activities are not directly related to or funded by
365 such contract. An entity that does not receive any public funds
366 for economic development activities is not subject to this
367 section if the entity does not concurrently employ or use the
368 services of a local governmental entity employee for economic
369 development activities.

370 (7) ENFORCEMENT.—The local governmental entity shall cease
371 and desist from transferring or providing public funds to any



372 economic development agency that fails to comply with this
373 section.

374 Section 3. Section 288.12261, Florida Statutes, is created
375 to read:

376 288.12261 Tourism promotion agencies.—

377 (1) DEFINITIONS.—For purposes of this section, the term:

378 (a) "Local governmental entity" means the county or
379 municipality on whose behalf the tourism promotion agency
380 engages in tourism promotion activity.

381 (b) "Promote tourism development" means using public funds
382 to promote or perform the activities described in s.
383 125.0104(5).

384 (c) "Tourism promotion agency" means an entity, including,
385 but not limited to, an agency as defined in s. 119.011, that
386 receives public funds to promote tourism development on behalf
387 of one or more local governmental entities.

388 1. A tourism promotion agency may include any local
389 governmental entity or any entity under contract with one or
390 more local governmental entities to promote tourism development
391 on behalf of such local governmental entity or entities through
392 the expenditure of public funds.

393 2. For purposes of this section, the Florida Tourism
394 Industry Marketing Corporation and the Department of Economic
395 Opportunity are not considered tourism promotion agencies.

396 (d) "Relative" has the same meaning as in s. 726.102.



397 (2) OPERATION.—A tourism promotion agency must operate in
398 accordance with the following:

399 (a) Each director, officer, and member of the board of
400 directors of a tourism promotion agency who is not otherwise
401 required to file a financial disclosure pursuant to ch. 112 must
402 file an annual disclosure pursuant to s. 112.3145 as a local
403 officer. Directors, officers, and members of the board of
404 directors are considered local officers and the local
405 governmental entity is considered their agency.

406 (b) Directors, officers, and members of the board of
407 directors of a tourism promotion agency must disclose to the
408 board any activity that may reasonably be construed to be a
409 conflict of interest. A rebuttable presumption of a conflict of
410 interest exists if any of the following occurs without prior
411 notice to the tourism promotion agency's board:

412 1. A director, officer, or board member, or a relative of
413 a director, officer, or board member, enters into a contract for
414 goods or services with the agency.

415 2. A director, officer, or board member, or a relative of
416 a director, officer, or board member, holds an interest in a
417 corporation, limited liability corporation, partnership, limited
418 liability partnership, or other business entity that conducts
419 business with the agency or proposes to enter into a contract or
420 other transaction with the agency.



421 (c) If a director, officer, or board member, or a relative
422 of a director, officer, or board member, proposes to engage in
423 an activity that is a conflict of interest as described in
424 paragraph (b), the proposed activity must be listed on, and all
425 contracts and transactional documents related to the proposed
426 activity must be attached to, the meeting agenda for the
427 consideration of the contract. The disclosure must be placed on
428 the website of the tourism promotion agency and included in the
429 minutes of each meeting of the board of directors of the tourism
430 promotion agency when such contracts or related expenditures are
431 discussed or voted upon.

432 (d) A director, officer, or board member, or a relative of
433 a director or an officer, who is a party to, or has an interest
434 in, an activity that is a possible conflict of interest as
435 described in paragraph (b) may attend the meeting at which the
436 activity is considered by the board and is authorized to make a
437 presentation to the board regarding the activity. After the
438 presentation, the director, officer, or board member, or the
439 relative of the director or officer, must leave the meeting
440 during the discussion of, and the vote upon, the activity. A
441 director, officer, or board member who is a party to, or has an
442 interest in, the activity must recuse himself or herself from
443 the vote.

444 (e) Board members shall serve without compensation but are
445 entitled to receive reimbursement for per diem and travel



446 expenses pursuant to s. 112.061. Any ordinance or resolution
447 enacted pursuant to s. 112.061(14) may apply to board members
448 only if such ordinance or resolution applies uniformly to all
449 travel by county employees. Such expenses must be paid out of
450 funds of the tourism promotion agency.

451 (f) Officers, employees, or agents, including the
452 president or chief executive officer, may not receive
453 compensation from public funds for the performance of tourism
454 promotion-related duties, responsibilities, or services in an
455 amount that exceeds the annual compensation of the chief
456 administrative or executive officer or employee of the local
457 governmental entity on whose behalf such duties,
458 responsibilities, or services are performed. Any payments of
459 performance bonuses or severance pay to officers, employees, or
460 agents from public funds are prohibited unless specifically
461 authorized by law.

462 (g) A tourism promotion agency must comply with the per
463 diem and travel expense provisions of s. 112.061. Any ordinance
464 or resolution enacted pursuant to s. 112.061(14) may apply to
465 tourist promotion agencies and their officers and employees only
466 if such ordinance or resolution applies uniformly to all travel
467 by county employees.

468 (h) Officers and employees are subject to s. 112.313.
469 However, any contract between the tourism promotion agency and
470 the political subdivision, local governmental entity, or another



471 tourism promotion agency to perform tourism promotion activities
472 does not violate s. 112.313(3) or (7).

473 (i) A tourism promotion agency not otherwise subject to s.
474 287.057 must avoid, neutralize, or mitigate significant
475 potential organizational conflicts of interest before it enters
476 into a contract. If the tourism promotion agency elects to
477 mitigate a significant potential organizational conflict of
478 interest, an adequate mitigation plan, including organizational,
479 physical, and electronic barriers, shall be developed and the
480 head of the tourism promotion agency must certify that the award
481 is in the best interests of the county and submit such
482 certification to the governing board of the county within 3
483 business days after entering into the contract.

484 (j) Lodging expenses for an employee or board member may
485 not exceed \$150 per day, excluding taxes, unless the tourism
486 promotion agency is participating in a negotiated group rate
487 discount or the tourism promotion agency provides documentation
488 of at least three comparable alternatives demonstrating that
489 such lodging at the required rate is not available. However, an
490 employee or board member may expend his or her own funds for any
491 lodging expenses in excess of \$150 per day.

492 (k) Tourism promotion agency funds may not be expended for
493 food, beverages, lodging, entertainment, or gifts for employees
494 or board members, unless authorized pursuant to s. 112.061 or
495 this section. Employees or board members may not accept or



496 receive food, beverages, lodging, entertainment, or gifts from
497 persons, vendors, or other entities doing business with the
498 tourism promotion agency unless such food, beverage, lodging,
499 entertainment, or gift is available to similarly situated
500 members of the general public.

501 (1) A tourism promotion agency shall not expend public or
502 private funds that directly benefit only one business entity.

503
504 Nothing in this section is intended to limit the applicability
505 of ch. 112 to any person already subject to the provisions of
506 such chapter.

507 (3) TRANSPARENCY.—

508 (a) All contracts entered into by a tourism promotion
509 agency shall include:

- 510 1. The purpose of the contract.
511 2. Specific performance standards and responsibilities for
512 each entity.
513 3. A detailed project or contract budget, if applicable.
514 4. The value of any services provided.
515 5. The projected travel and entertainment expenses for
516 employees and board members, if applicable.

517 (b) A proposed contract with an estimated total contract
518 value of \$250,000 or more must be submitted to the governing
519 body of the local governmental entity and published on such
520 entity's website at least 14 days before the contract is



521 executed. If the governing body of the local governmental entity
522 rejects such proposed contract by a majority vote held during
523 the 14-day period, the tourism promotion agency may not execute
524 such proposed contract or any substantially similar contract
525 without obtaining a majority vote of the governing body of the
526 local governmental entity in favor of such contract. A tourism
527 promotion agency may not enter into multiple related contracts
528 to avoid the requirements of this paragraph. If the governing
529 body of the local governmental entity does not take action on
530 the proposed contract within the 14 day-period, the contract may
531 be executed.

532 (c)1. A tourism promotion agency shall submit to the
533 governing body of the local governmental entity, within 30 days
534 after the end of its fiscal year, a complete and detailed report
535 setting forth all public and private financial data of the
536 tourism promotion agency, and shall publish such report on its
537 website.

538 2. The financial data shall include:

539 a. The total amount of revenue received from public and
540 private sources.

541 b. The operating budget.

542 c. The total amount of salary, benefits, and other
543 compensation provided by the tourism promotion agency to its
544 officers, employees, or agents, regardless of the funding
545 source.



546 d. An itemized account of all expenditures, including all
547 travel and entertainment expenditures.

548 (d) The following information must be posted on the
549 website of each tourism promotion agency:

550 1. All contracts with a total contract value of \$5,000 or
551 more. Such contracts must be posted within 5 business days after
552 execution.

553 2. All contracts, information, and financial data
554 submitted to the governing body of the local governmental
555 entity. Such contracts, information, and data must be posted
556 within 5 business days after submission.

557 3. Video recordings of each board meeting. Such recordings
558 must be posted within 3 business days after the meeting.

559 4. A detailed report of expenditures following each
560 marketing event paid for with the funds of the tourism promotion
561 agency. Such report must be posted within 14 days after the
562 event.

563 5. An annual itemized account of the total amount of funds
564 spent by a third party on behalf of the tourism promotion
565 agency, its board members, or its employees.

566 6. An annual itemized account of the total amount of
567 travel and entertainment expenditures.

568 (e) Notwithstanding any provision of law to the contrary,
569 a record required under this section, including, but not limited
570 to, a contract or agreement, is a public record and is not



571 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of
572 the State Constitution, except as provided in s.
573 125.0104(9) (d)1. and 2.a. Such record shall be produced in full
574 in accordance with this section or upon request.

575 (f) A tourism promotion agency shall maintain and provide
576 online access to all of the information required under this
577 subsection and s. 125.0104(4) (f). Each tourism promotion agency
578 shall provide the Department of Economic Opportunity with the
579 specific website address where the required information is
580 published and maintained online, and the Department of Economic
581 Opportunity shall publish and maintain a single online directory
582 which lists each tourism promotion agency and the specific
583 website address where such required information may be located.

584 (g) A tourism promotion agency that fails to comply with
585 the transparency and accountability requirements of this
586 subsection may not receive or expend public funds until it
587 becomes fully compliant.

588 (4) AUDITS.—

589 (a) For any county that annually receives \$30,000,000 or
590 more from taxes imposed pursuant to s. 125.0104, s. 125.0108, or
591 s. 212.0305, the Auditor General shall, biennially, conduct an
592 audit, as defined in s. 11.45, of all tourism promotion agencies
593 in such county to verify that funds were expended as required by
594 this section and to verify that transparency and accountability
595 requirements were met. If the Auditor General determines that



596 funds were not expended as required by this section, he or she
597 shall immediately notify the Department of Revenue, which may
598 pursue recovery of the funds under the laws and rules governing
599 the assessment of taxes.

600 (b) The Auditor General shall annually select at least two
601 counties that in the previous year received less than
602 \$30,000,000 from taxes imposed pursuant to s. 125.0104, s.
603 125.0108, or s. 212.0305 and conduct audits, as defined in s.
604 11.45, of all tourism promotion agencies in the county to verify
605 that funds were expended as required by this section and to
606 verify that transparency and accountability requirements were
607 met. If the Auditor General determines that funds were not
608 expended as required by this section, he or she shall
609 immediately notify the Department of Revenue, which may pursue
610 recovery of the funds under the laws and rules governing the
611 assessment of taxes.

612 (5) ENFORCEMENT.—The Governor or Chief Financial Officer
613 may at any time order the Department of Revenue or the local
614 official to whom the tax is remitted to cease and desist
615 distributing any taxes levied under s. 125.0104, s. 125.0108, or
616 s. 212.0305 based on a tourism promotion agency's failure to
617 comply with this section.

618 (6) PENALTIES.—It is unlawful for a person to knowingly
619 and willfully make a materially false or misleading statement,
620 provide false or misleading information, fail to report required



621 information, or structure an organization or agreement to avoid
622 the requirements of this section. A person who violates this
623 section commits a misdemeanor of the first degree, punishable as
624 provided in s. 775.082 or s. 775.083.

625 (7) APPLICABILITY.—A private entity that meets the
626 definition of a tourism promotion agency under subsection (1)
627 due solely to the existence of a contract between the private
628 entity and a tourism promotion agency to promote tourism
629 development is required to comply with this section only in
630 connection with the performance of its obligations and the
631 expenditure of funds pursuant to such contract. This section
632 shall not be construed to require the private entity to report
633 or conform its other business practices or activities to the
634 provisions of this section, provided such practices or
635 activities are not directly related to or funded by such
636 contract. An entity that does not receive any public funds for
637 tourism promotion development is not subject to this section if
638 the entity does not concurrently employ or use the services of a
639 local governmental entity employee for tourism promotion
640 development.

641 Section 4. Paragraph (e) of subsection (4) of section
642 125.0104, Florida Statutes, is amended, and paragraph (f) is
643 added to that subsection, to read:

644 125.0104 Tourist development tax; procedure for levying;
645 authorized uses; referendum; enforcement.—



646 (4) ORDINANCE LEVY TAX; PROCEDURE.—

647 (e) The governing board of each county which levies and
648 imposes a tourist development tax under this section shall
649 appoint an advisory council to be known as the "... (name of
650 county)... Tourist Development Council." The council shall be
651 established by ordinance and composed of nine members who shall
652 be appointed by the governing board. The chair of the governing
653 board of the county or any other member of the governing board
654 as designated by the chair shall serve on the council. Two
655 members of the council shall be elected municipal officials, at
656 least one of whom shall be from the most populous municipality
657 in the county or subcounty special taxing district in which the
658 tax is levied. Six members of the council shall be persons who
659 are involved in the tourist industry and who have demonstrated
660 an interest in tourist development, of which members, not less
661 than three nor more than four shall be owners or operators of
662 motels, hotels, recreational vehicle parks, or other tourist
663 accommodations in the county and subject to the tax. All members
664 of the council shall be electors of the county. The governing
665 board of the county shall have the option of designating the
666 chair of the council or allowing the council to elect a chair.
667 The chair shall be appointed or elected annually and may be
668 reelected or reappointed. The members of the council shall serve
669 for staggered terms of 4 years. The terms of office of the
670 original members shall be prescribed in the resolution required



671 under paragraph (b). The council shall meet at least once each
672 quarter and, from time to time, shall make recommendations to
673 the county governing board for the effective operation of the
674 special projects or for uses of the tourist development tax
675 revenue and perform such other duties as may be prescribed by
676 county ordinance or resolution. The council shall continuously
677 review expenditures of revenues from the tourist development
678 trust fund and shall receive, at least quarterly, expenditure
679 reports from the county governing board or its designee.
680 Expenditures which the council believes to be unauthorized shall
681 be reported to the county governing board and the Department of
682 Revenue. The governing board and the department shall review the
683 findings of the council and take appropriate administrative or
684 judicial action to ensure compliance with this section. The
685 county governing board shall review all proposed contracts with
686 an estimated total contract value of \$250,000 or more submitted
687 by a tourism promotion agency. The county governing board may
688 reject such proposed contract by a majority vote before the
689 execution of such contract. The county governing board must
690 review all certifications by the head of a tourism promotion
691 agency related to potential conflicts of interest and mitigation
692 plans ~~The changes in the composition of the membership of the~~
693 ~~tourist development council mandated by chapter 86-4, Laws of~~
694 ~~Florida, and this act shall not cause the interruption of the~~



695 ~~current term of any person who is a member of a council on~~
696 ~~October 1, 1996.~~

697 (f) The governing board of a county that levies and
698 imposes a tourist development tax under this section shall
699 publish and make the following information available online:

700 1. The approved tourist development plan, including the
701 approximate cost or expense allocation for each specific project
702 or special use.

703 2. Any substantial amendments to the tourist development
704 plan.

705 3. The tax district in which the tourist development tax
706 is levied.

707 4. A prioritized list of the proposed uses of the tax
708 revenue by specific project or special use.

709 5. The quarterly expenditure reports from the county
710 governing board or its designee.

711 Section 5. Paragraph (c) of subsection (13) of section
712 288.1226, Florida Statutes, is amended to read:

713 288.1226 Florida Tourism Industry Marketing Corporation;
714 use of property; board of directors; duties; audit.—

715 (13) TRANSPARENCY.—

716 (c)1. Any entity that in the previous fiscal year received
717 more than 50 percent of its revenue from the corporation ~~or~~
718 ~~taxes imposed pursuant to s. 125.0104, s. 125.0108, or s.~~
719 ~~212.0305, and that partners with the corporation or participates~~



720 ~~in a program, cooperative advertisement, promotional~~
721 ~~opportunity, or other activity offered by or in conjunction with~~
722 ~~the corporation,~~ shall annually, within 30 days after the end of
723 its fiscal year, ~~on July 1~~ report all public and private
724 financial data to the Governor, the President of the Senate, and
725 the Speaker of the House of Representatives, and include such
726 report on its website.

727 2. The financial data shall include:

728 a. The total amount of revenue received from public and
729 private sources.

730 b. The operating budget ~~of the partner entity.~~

731 c. The total amount of salary, benefits, and other
732 compensation provided by the entity to its officers, employees,
733 board members, or agents, regardless of the funding source
734 ~~Employee and board member salary and benefit details from public~~
735 ~~and private funds.~~

736 d. An itemized account of all expenditures, including all
737 travel and entertainment expenditures, by the ~~partner~~ entity on
738 the behalf of, or coordinated for the benefit of, the
739 corporation, its board members, or its employees.

740 ~~e. Itemized travel and entertainment expenditures of the~~
741 ~~partner entity.~~

742 Section 6. Paragraph (c) of subsection (6) of section
743 288.904, Florida Statutes, is amended to read:



744 288.904 Funding for Enterprise Florida, Inc.; performance
745 and return on the public's investment.—

746 (6)

747 (c)1. Any entity that in the previous fiscal year received
748 more than 50 percent of its revenue from Enterprise Florida,
749 Inc., ~~or a tax imposed pursuant to s. 125.0104, s. 125.0108, or~~
750 ~~s. 212.0305, and that partners with Enterprise Florida, Inc., in~~
751 ~~a program or other activity offered by or in conjunction with~~
752 ~~Enterprise, Florida, Inc.,~~ shall annually, within 30 days after
753 the end of its fiscal year, ~~on July 1~~ report all public and
754 private financial data to the Governor, the President of the
755 Senate, and the Speaker of the House of Representatives, and
756 include such report on its website.

757 2. The financial data shall include:

758 a. The total amount of revenue received from public and
759 private sources.

760 b. The operating budget ~~of the partner entity.~~

761 c. The total amount of salary, benefits, and other
762 compensation provided by the entity to its officers, employees,
763 board members, or agents, regardless of the funding source
764 ~~Employee and board member salary and benefit details from public~~
765 ~~and private funds.~~

766 d. An itemized account of all expenditures, including all
767 travel and entertainment expenditures, by the ~~partner~~ entity on



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768 | the behalf of, or coordinated for the benefit of, Enterprise
769 | Florida, Inc., its board members, or its employees.

770 | ~~e. Itemized travel and entertainment expenditures of the~~
771 | ~~partner entity.~~

772 | Section 7. This act shall take effect October 1, 2018.