

HB 555

2013

1 A bill to be entitled
2 An act relating to the tourist development tax;
3 amending s. 125.0104, F.S.; clarifying that the
4 proceeds of the tax may be used for the benefit of
5 certain museums or aquariums; providing an effective
6 date.

7
8 Be It Enacted by the Legislature of the State of Florida:

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10 Section 1. Paragraph (a) of subsection (5) and subsection
11 (7) of section 125.0104, Florida Statutes, are amended to read:
12 125.0104 Tourist development tax; procedure for levying;
13 authorized uses; referendum; enforcement.—

14 (5) AUTHORIZED USES OF REVENUE.—

15 (a) All tax revenues received pursuant to this section by
16 a county imposing the tourist development tax shall be used by
17 that county for the following purposes only:

18 1. To acquire, construct, extend, enlarge, remodel,
19 repair, improve, maintain, operate, or promote one or more
20 publicly owned and operated convention centers, sports stadiums,
21 sports arenas, coliseums, or auditoriums, or museums or
22 aquariums, ~~or museums~~ that are publicly owned and operated or
23 owned and operated by not-for-profit organizations and open to
24 the public, within the boundaries of the county or subcounty
25 special taxing district in which the tax is levied. Tax revenues
26 received pursuant to this section may also be used for promotion
27 of zoological parks that are publicly owned and operated or
28 owned and operated by not-for-profit organizations and open to

29 | the public. However, these purposes may be implemented through
30 | service contracts and leases with lessees that have ~~with~~
31 | sufficient expertise or financial capability to operate such
32 | facilities;

33 | 2. To promote and advertise tourism in this state ~~the~~
34 | ~~State of Florida~~ and nationally and internationally; however, if
35 | tax revenues are expended for an activity, service, venue, or
36 | event, the activity, service, venue, or event must ~~shall~~ have as
37 | one of its main purposes the attraction of tourists as evidenced
38 | by the promotion of the activity, service, venue, or event to
39 | tourists;

40 | 3. To fund convention bureaus, tourist bureaus, tourist
41 | information centers, and news bureaus as county agencies or by
42 | contract with the chambers of commerce or similar associations
43 | in the county, which may include any indirect administrative
44 | costs for services performed by the county on behalf of the
45 | promotion agency; or

46 | 4. To finance beach park facilities or beach improvement,
47 | maintenance, renourishment, restoration, and erosion control,
48 | including shoreline protection, enhancement, cleanup, or
49 | restoration of inland lakes and rivers to which there is public
50 | access as those uses relate to the physical preservation of the
51 | beach, shoreline, or inland lake or river. However, any funds
52 | identified by a county as the local matching source for beach
53 | renourishment, restoration, or erosion control projects included
54 | in the long-range budget plan of the state's Beach Management
55 | Plan, pursuant to s. 161.091, or funds contractually obligated
56 | by a county in the financial plan for a federally authorized

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57 | shore protection project may not be used or loaned for any other
58 | purpose. In counties of fewer ~~less~~ than 100,000 population, up
59 | to ~~no more than~~ 10 percent of the revenues from the tourist
60 | development tax may be used for beach park facilities.

61 | (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS. ~~Anything~~
62 | ~~in this section to the contrary~~ Notwithstanding any other
63 | provision of this section, if the plan for tourist development
64 | approved by the governing board of the county, as amended ~~from~~
65 | ~~time to time~~ pursuant to paragraph (4) (d), includes the
66 | acquisition, construction, extension, enlargement, remodeling,
67 | repair, or improvement of a publicly owned and operated
68 | convention center, sports stadium, sports arena, coliseum,
69 | auditorium, aquarium, or museum ~~that is publicly owned and~~
70 | ~~operated or owned and operated by a not-for-profit organization,~~
71 | the county ordinance levying and imposing the tax shall
72 | automatically expires ~~expire~~ upon the later of:

73 | (a) The retirement of all bonds issued by the county for
74 | financing the same; or

75 | (b) The expiration of any agreement by the county for the
76 | operation or maintenance, or both, of a publicly owned and
77 | operated convention center, sports stadium, sports arena,
78 | coliseum, auditorium, aquarium, or museum. However, this does
79 | not ~~nothing herein shall~~ preclude that county from amending the
80 | ordinance extending the tax to the extent that the board of the
81 | county determines to be necessary to provide funds ~~with which~~ to
82 | operate, maintain, repair, or renew and replace a publicly owned
83 | and operated convention center, sports stadium, sports arena,
84 | coliseum, auditorium, aquarium, or museum or from enacting an

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85 | ordinance that takes ~~which shall take~~ effect without referendum
86 | approval, unless the original referendum required ordinance
87 | expiration, pursuant to the provisions of this section
88 | reimposing a tourist development tax, upon or following the
89 | expiration of the previous ordinance.

90 | Section 2. This act shall take effect July 1, 2013.