

Senate Bill No. 1162

An act relating to taxation; reviving and reenacting s. 125.0104(7), F.S., as amended, and s. 192.0105, F.S.; abrogating a repeal of laws relating to the tourist development tax and the Florida Taxpayer's Bill of Rights notwithstanding a repeal scheduled under s. 11, ch. 2000-312, Laws of Florida; expanding the threshold for counties eligible for optional uses of tax proceeds; providing an effective date.

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

Section 1. Notwithstanding the provisions of section 11 of chapter 2000-312, Laws of Florida, subsection (7) of section 125.0104, Florida Statutes, shall not stand repealed on October 1, 2005, as scheduled by such law, but that subsection, as amended by section 14 of chapter 2001-252, Laws of Florida, is revived and reenacted, and paragraph (b) of subsection (5) of that section is amended to read:

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

(5) AUTHORIZED USES OF REVENUE.—

(b) Tax revenues received pursuant to this section by a county of less than ~~750,000~~ 600,000 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.

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Anything in this section to the contrary notwithstanding, if the plan for tourist development approved by the governing board of the county, as amended from time to time pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax shall automatically expire upon the later of:

(a) Retirement of all bonds issued by the county for financing the same; or

(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center,

sports stadium, sports arena, coliseum, auditorium, or museum. However, nothing herein shall preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds with which to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum or from enacting an ordinance which shall take effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

Section 2. Notwithstanding the provisions of section 11 of chapter 2000-312, Laws of Florida, section 192.0105, Florida Statutes, shall not stand repealed on October 1, 2005, as scheduled by such law, but that section is revived and readopted.

Section 3. This act shall take effect upon becoming a law.

Approved by the Governor May 23, 2003.

Filed in Office Secretary of State May 23, 2003.