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A bill to be entitled
 An act relating to local option taxes; amending s.
 125.0104, F.S.; allowing specified taxes to be used
 for any public purpose; requiring credits to be
 provided on certain ad valorem tax bills; removing
 provisions related to tourism; amending s. 212.0306,
 F.S.; providing for the expiration of specified
 ordinances; authorizing the adoption of new
 ordinances; amending s. 212.055, F.S.; requiring
 specified taxes to be renewed by an ordinance in a
 specified manner; providing an exception; providing
 construction; providing for the expiration of
 specified ordinances; authorizing the adoption of new
 ordinances; providing an exception; providing
 applicability; providing an effective date.

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

Section 1. Subsection (2), paragraphs (d), (l), (m), and (n) of subsection (3), and subsections (4), (5), (7), and (9) of section 125.0104, Florida Statutes, are amended to read:

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

(2) APPLICATION; ~~DEFINITIONS.~~—

~~(a) Application.~~The provisions contained in chapter 212

26 | apply to the administration of any tax levied pursuant to this
 27 | section.

28 | ~~(b) Definitions. For purposes of this section:~~

29 | ~~1. "Promotion" means marketing or advertising designed to~~
 30 | ~~increase tourist-related business activities.~~

31 | ~~2. "Tourist" means a person who participates in trade or~~
 32 | ~~recreation activities outside the county of his or her permanent~~
 33 | ~~residence or who rents or leases transient accommodations as~~
 34 | ~~described in paragraph (3) (a).~~

35 | ~~3. "Retained spring training franchise" means a spring~~
 36 | ~~training franchise that had a location in this state on or~~
 37 | ~~before December 31, 1998, and that has continuously remained at~~
 38 | ~~that location for at least the 10 years preceding that date.~~

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

40 | (d) In addition to any 1-percent or 2-percent tax imposed
 41 | under paragraph (c), the governing board of the county may levy,
 42 | impose, and set an additional 1 percent of each dollar above the
 43 | tax rate set under paragraph (c) for the purposes set forth in
 44 | subsection (5) by referendum of the registered electors within
 45 | the county or subcounty special district pursuant to subsection
 46 | (6). A county may not levy, impose, and set the tax authorized
 47 | under this paragraph unless the county has imposed the 1-percent
 48 | or 2-percent tax authorized under paragraph (c) for a minimum of
 49 | 3 years before the effective date of the levy and imposition of
 50 | the tax authorized by this paragraph. ~~Revenues raised by the~~

51 ~~additional tax authorized under this paragraph may not be used~~
 52 ~~for debt service on or refinancing of existing facilities as~~
 53 ~~specified in subparagraph (5)(a)1. unless approved by referendum~~
 54 ~~pursuant to subsection (6).~~ If the 1-percent or 2-percent tax
 55 authorized in paragraph (c) is levied within a subcounty special
 56 taxing district, the additional tax authorized in this paragraph
 57 shall only be levied therein. The provisions of subsection
 58 ~~paragraphs (4)(a)-(d)~~ shall ~~not~~ apply to the adoption of the
 59 additional tax authorized in this paragraph. ~~The effective date~~
 60 ~~of the levy and imposition of the tax authorized under this~~
 61 ~~paragraph is the first day of the second month following~~
 62 ~~approval of the ordinance by referendum or the first day of any~~
 63 ~~subsequent month specified in the ordinance. A certified copy of~~
 64 ~~such ordinance shall be furnished by the county to the~~
 65 ~~Department of Revenue within 10 days after approval of such~~
 66 ~~ordinance.~~

67 (1) In addition to any other tax which is imposed pursuant
 68 to this section, a county may impose up to an additional 1-
 69 percent tax on the exercise of the privilege described in
 70 paragraph (a) by ordinance approved by referendum pursuant to
 71 subsection (6). ~~to:~~

72 ~~1. Pay the debt service on bonds issued to finance the~~
 73 ~~construction, reconstruction, or renovation of a professional~~
 74 ~~sports franchise facility, or the acquisition, construction,~~
 75 ~~reconstruction, or renovation of a retained spring training~~

76 ~~franchise facility, either publicly owned and operated, or~~
77 ~~publicly owned and operated by the owner of a professional~~
78 ~~sports franchise or other lessee with sufficient expertise or~~
79 ~~financial capability to operate such facility, and to pay the~~
80 ~~planning and design costs incurred prior to the issuance of such~~
81 ~~bonds.~~

82 ~~2. Pay the debt service on bonds issued to finance the~~
83 ~~construction, reconstruction, or renovation of a convention~~
84 ~~center, and to pay the planning and design costs incurred prior~~
85 ~~to the issuance of such bonds.~~

86 ~~3. Pay the operation and maintenance costs of a convention~~
87 ~~center for a period of up to 10 years. Only counties that have~~
88 ~~elected to levy the tax for the purposes authorized in~~
89 ~~subparagraph 2. may use the tax for the purposes enumerated in~~
90 ~~this subparagraph. Any county that elects to levy the tax for~~
91 ~~the purposes authorized in subparagraph 2. after July 1, 2000,~~
92 ~~may use the proceeds of the tax to pay the operation and~~
93 ~~maintenance costs of a convention center for the life of the~~
94 ~~bonds.~~

95 ~~4. Promote and advertise tourism in the State of Florida~~
96 ~~and nationally and internationally; however, if tax revenues are~~
97 ~~expended for an activity, service, venue, or event, the~~
98 ~~activity, service, venue, or event shall have as one of its main~~
99 ~~purposes the attraction of tourists as evidenced by the~~
100 ~~promotion of the activity, service, venue, or event to tourists.~~

101
 102 The provision of paragraph (b) which prohibits any county
 103 authorized to levy a convention development tax pursuant to s.
 104 212.0305 from levying more than the 2-percent tax authorized by
 105 this section, and the provisions of subsection paragraphs
 106 (4) ~~(a)–(d)~~, shall ~~not~~ apply to the additional tax authorized in
 107 this paragraph. ~~The effective date of the levy and imposition of~~
 108 ~~the tax authorized under this paragraph is the first day of the~~
 109 ~~second month following approval of the ordinance by referendum~~
 110 ~~or the first day of any subsequent month specified in the~~
 111 ~~ordinance. A certified copy of such ordinance shall be furnished~~
 112 ~~by the county to the Department of Revenue within 10 days after~~
 113 ~~approval of such ordinance.~~

114 (m)1. In addition to any other tax which is imposed
 115 pursuant to this section, a high tourism impact county may
 116 impose an additional 1-percent tax on the exercise of the
 117 privilege described in paragraph (a) by ordinance approved by
 118 referendum pursuant to subsection (6). ~~The tax revenues received~~
 119 ~~pursuant to this paragraph shall be used for one or more of the~~
 120 ~~authorized uses pursuant to subsection (5).~~

121 2. A county is considered to be a high tourism impact
 122 county after the Department of Revenue has certified to such
 123 county that the sales subject to the tax levied pursuant to this
 124 section exceeded \$600 million during the previous calendar year,
 125 or were at least 18 percent of the county's total taxable sales

126 | under chapter 212 where the sales subject to the tax levied
 127 | pursuant to this section were a minimum of \$200 million, except
 128 | that no county authorized to levy a convention development tax
 129 | pursuant to s. 212.0305 shall be considered a high tourism
 130 | impact county. Once a county qualifies as a high tourism impact
 131 | county, it shall retain this designation for the period the tax
 132 | is levied pursuant to this paragraph.

133 | 3. The provisions of subsection ~~paragraphs~~ (4) ~~(a)–(d)~~
 134 | shall ~~not~~ apply to the adoption of the additional tax authorized
 135 | in this paragraph. ~~The effective date of the levy and imposition~~
 136 | ~~of the tax authorized under this paragraph is the first day of~~
 137 | ~~the second month following approval of the ordinance by~~
 138 | ~~referendum or the first day of any subsequent month specified in~~
 139 | ~~the ordinance. A certified copy of such ordinance shall be~~
 140 | ~~furnished by the county to the Department of Revenue within 10~~
 141 | ~~days after approval of such ordinance.~~

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

148 | ~~1. Pay the debt service on bonds issued to finance:~~
 149 | ~~a. The construction, reconstruction, or renovation of a~~
 150 | ~~facility either publicly owned and operated, or publicly owned~~

151 ~~and operated by the owner of a professional sports franchise or~~
152 ~~other lessee with sufficient expertise or financial capability~~
153 ~~to operate such facility, and to pay the planning and design~~
154 ~~costs incurred prior to the issuance of such bonds for a new~~
155 ~~professional sports franchise as defined in s. 288.1162.~~

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

163 ~~2. Promote and advertise tourism in the State of Florida~~
164 ~~and nationally and internationally; however, if tax revenues are~~
165 ~~expended for an activity, service, venue, or event, the~~
166 ~~activity, service, venue, or event shall have as one of its main~~
167 ~~purposes the attraction of tourists as evidenced by the~~
168 ~~promotion of the activity, service, venue, or event to tourists.~~

169
170 ~~A county that imposes the tax authorized in this paragraph may~~
171 ~~not expend any ad valorem tax revenues for the acquisition,~~
172 ~~construction, reconstruction, or renovation of a facility for~~
173 ~~which tax revenues are used pursuant to subparagraph 1. The~~
174 ~~provision of paragraph (b) which prohibits any county authorized~~
175 ~~to levy a convention development tax pursuant to s. 212.0305~~

176 from levying more than the 2-percent tax authorized by this
177 section shall not apply to the additional tax authorized by this
178 paragraph in counties which levy convention development taxes
179 pursuant to s. 212.0305(4)(a). Subsection (4) applies ~~does not~~
180 ~~apply~~ to the adoption of the additional tax authorized in this
181 paragraph. ~~The effective date of the levy and imposition of the~~
182 ~~tax authorized under this paragraph is the first day of the~~
183 ~~second month following approval of the ordinance by referendum~~
184 ~~or the first day of any subsequent month specified in the~~
185 ~~ordinance. A certified copy of such ordinance shall be furnished~~
186 ~~by the county to the Department of Revenue within 10 days after~~
187 ~~approval of the ordinance.~~

188 (4) ORDINANCE LEVY TAX; PROCEDURE.—

189 (a) The tourist development tax shall be levied and
190 imposed pursuant to an ordinance ~~containing the county tourist~~
191 ~~development plan prescribed under paragraph (c), enacted by the~~
192 ~~governing board of the county.~~ The ordinance levying and
193 imposing the tourist development tax shall not be effective
194 unless the electors of the county or the electors in the
195 subcounty special district in which the tax is to be levied
196 approve the ordinance authorizing the levy and imposition of the
197 tax, in accordance with subsection (6). The effective date of
198 the levy and imposition of the tax is the first day of the
199 second month following approval of the ordinance ~~by referendum~~
200 ~~or the first day of any subsequent month specified in the~~

201 ~~ordinance.~~ A certified copy of the ordinance shall be furnished
202 by the county to the Department of Revenue within 10 days after
203 approval of such ordinance. The governing authority of any
204 county levying such tax shall notify the department, within 10
205 days after approval of the ordinance by referendum, of the time
206 period during which the tax will be levied.

207 (b) At least 60 days before the enactment or renewal of
208 the ordinance levying the tax, the governing board of the county
209 shall adopt a resolution ~~establishing and appointing the members~~
210 ~~of the county tourist development council, as prescribed in~~
211 ~~paragraph (c),~~ and indicating the intention of the county to
212 consider the enactment or renewal of an ordinance levying and
213 imposing the tourist development tax.

214 ~~(c) Before a referendum to enact or renew the ordinance~~
215 ~~levying and imposing the tax, the county tourist development~~
216 ~~council shall prepare and submit to the governing board of the~~
217 ~~county for its approval a plan for tourist development. The plan~~
218 ~~shall set forth the anticipated net tourist development tax~~
219 ~~revenue to be derived by the county for the 24 months following~~
220 ~~the levy of the tax; the tax district in which the enactment or~~
221 ~~renewal of the ordinance levying and imposing the tourist~~
222 ~~development tax is proposed; and a list, in the order of~~
223 ~~priority, of the proposed uses of the tax revenue by specific~~
224 ~~project or special use as the same are authorized under~~
225 ~~subsection (5). The plan shall include the approximate cost or~~

226 ~~expense allocation for each specific project or special use.~~

227 ~~(d) The governing board of the county shall adopt the~~
228 ~~county plan for tourist development as part of the ordinance~~
229 ~~levying the tax. After enactment or renewal of the ordinance~~
230 ~~levying and imposing the tax, the plan for tourist development~~
231 ~~may not be substantially amended except by ordinance enacted by~~
232 ~~an affirmative vote of a majority plus one additional member of~~
233 ~~the governing board.~~

234 ~~(e) The governing board of each county which levies and~~
235 ~~imposes a tourist development tax under this section shall~~
236 ~~appoint an advisory council to be known as the "... (name of~~
237 ~~county)... Tourist Development Council." The council shall be~~
238 ~~established by ordinance and composed of nine members who shall~~
239 ~~be appointed by the governing board. The chair of the governing~~
240 ~~board of the county or any other member of the governing board~~
241 ~~as designated by the chair shall serve on the council. Two~~
242 ~~members of the council shall be elected municipal officials, at~~
243 ~~least one of whom shall be from the most populous municipality~~
244 ~~in the county or subcounty special taxing district in which the~~
245 ~~tax is levied. Six members of the council shall be persons who~~
246 ~~are involved in the tourist industry and who have demonstrated~~
247 ~~an interest in tourist development, of which members, not less~~
248 ~~than three nor more than four shall be owners or operators of~~
249 ~~motels, hotels, recreational vehicle parks, or other tourist~~
250 ~~accommodations in the county and subject to the tax. All members~~

251 ~~of the council shall be electors of the county. The governing~~
252 ~~board of the county shall have the option of designating the~~
253 ~~chair of the council or allowing the council to elect a chair.~~
254 ~~The chair shall be appointed or elected annually and may be~~
255 ~~reelected or reappointed. The members of the council shall serve~~
256 ~~for staggered terms of 4 years. The terms of office of the~~
257 ~~original members shall be prescribed in the resolution required~~
258 ~~under paragraph (b). The council shall meet at least once each~~
259 ~~quarter and, from time to time, shall make recommendations to~~
260 ~~the county governing board for the effective operation of the~~
261 ~~special projects or for uses of the tourist development tax~~
262 ~~revenue and perform such other duties as may be prescribed by~~
263 ~~county ordinance or resolution. The council shall continuously~~
264 ~~review expenditures of revenues from the tourist development~~
265 ~~trust fund and shall receive, at least quarterly, expenditure~~
266 ~~reports from the county governing board or its designee.~~
267 ~~Expenditures which the council believes to be unauthorized shall~~
268 ~~be reported to the county governing board and the Department of~~
269 ~~Revenue. The governing board and the department shall review the~~
270 ~~findings of the council and take appropriate administrative or~~
271 ~~judicial action to ensure compliance with this section.~~

272 (5) AUTHORIZED USES OF REVENUE.—

273 (a)1. All tax revenues received pursuant to this section
274 by a county imposing the tourist development tax may ~~shall~~ be
275 used by that county to complete any project under way as of July

276 1, 2025, or performance of any contract in existence on January
277 1, 2025, pursuant to this section as this section existed prior
278 to July 1, 2025. Any such contracts may not be renewed or
279 extended. Bonds or other debt outstanding as of July 1, 2025,
280 may be refinanced, but the duration of such debt may not be
281 extended and the outstanding principal may not be increased,
282 except to account for costs of issuance.

283 2. Revenues not needed for projects, contracts, or debt
284 obligations pursuant to subparagraph 1. may be used for any
285 public purpose, including, but not limited to, pledging such
286 revenues for the repayment of current or future bonded
287 indebtedness.

288 (b)1. Beginning with local fiscal year 2026-27, each
289 county shall reduce its ad valorem tax levy by the amount of
290 revenue received by the county from the taxes imposed under this
291 section in the prior state fiscal year, less the amount
292 necessary to make payments pursuant to subparagraph (a)1. (the
293 "adjusted collections"). Such reduction shall be through a
294 credit against the county tax due on each affected tax notice
295 issued pursuant to s. 197.322, in an amount equal to the
296 adjusted collections:

297 a. Multiplied by the proportionate share of the county tax
298 amount levied on each bill compared to the sum of all county tax
299 amounts levied on all bills; or

300 b. As allocated pursuant to an ordinance adopted by the

301 Board of County Commissioners that specifies a different method
 302 of applying credits to tax bills based on specific categories of
 303 properties.

304 2. For purposes of determining the rolled-back rate pursuant
 305 to s. 200.065 for county budgets enacted for local fiscal year
 306 2027-28 and thereafter, the amount of reduction in ad valorem
 307 revenue achieved through credits under this paragraph shall not
 308 reduce the ad valorem tax revenue levied in the prior local
 309 fiscal year.

310 ~~for the following purposes only:~~

311 ~~1. To acquire, construct, extend, enlarge, remodel,~~
 312 ~~repair, improve, maintain, operate, or promote one or more:~~

313 ~~a. Publicly owned and operated convention centers, sports~~
 314 ~~stadiums, sports arenas, coliseums, or auditoriums within the~~
 315 ~~boundaries of the county or subcounty special taxing district in~~
 316 ~~which the tax is levied;~~

317 ~~b. Auditoriums that are publicly owned but are operated by~~
 318 ~~organizations that are exempt from federal taxation pursuant to~~
 319 ~~26 U.S.C. s. 501(c)(3) and open to the public, within the~~
 320 ~~boundaries of the county or subcounty special taxing district in~~
 321 ~~which the tax is levied; or~~

322 ~~c. Aquariums or museums that are publicly owned and~~
 323 ~~operated or owned and operated by not-for-profit organizations~~
 324 ~~and open to the public, within the boundaries of the county or~~
 325 ~~subcounty special taxing district in which the tax is levied;~~

326 ~~2. To promote zoological parks that are publicly owned and~~
 327 ~~operated or owned and operated by not-for-profit organizations~~
 328 ~~and open to the public;~~

329 ~~3. To promote and advertise tourism in this state and~~
 330 ~~nationally and internationally; however, if tax revenues are~~
 331 ~~expended for an activity, service, venue, or event, the~~
 332 ~~activity, service, venue, or event must have as one of its main~~
 333 ~~purposes the attraction of tourists as evidenced by the~~
 334 ~~promotion of the activity, service, venue, or event to tourists;~~

335 ~~4. To fund convention bureaus, tourist bureaus, tourist~~
 336 ~~information centers, and news bureaus as county agencies or by~~
 337 ~~contract with the chambers of commerce or similar associations~~
 338 ~~in the county, which may include any indirect administrative~~
 339 ~~costs for services performed by the county on behalf of the~~
 340 ~~promotion agency;~~

341 ~~5. To finance beach park facilities, or beach, channel,~~
 342 ~~estuary, or lagoon improvement, maintenance, renourishment,~~
 343 ~~restoration, and erosion control, including construction of~~
 344 ~~beach groins and shoreline protection, enhancement, cleanup, or~~
 345 ~~restoration of inland lakes and rivers to which there is public~~
 346 ~~access as those uses relate to the physical preservation of the~~
 347 ~~beach, shoreline, channel, estuary, lagoon, or inland lake or~~
 348 ~~river. However, any funds identified by a county as the local~~
 349 ~~matching source for beach renourishment, restoration, or erosion~~
 350 ~~control projects included in the long-range budget plan of the~~

351 ~~state's Beach Management Plan, pursuant to s. 161.091, or funds~~
352 ~~contractually obligated by a county in the financial plan for a~~
353 ~~federally authorized shore protection project may not be used or~~
354 ~~loaned for any other purpose. In counties of fewer than 100,000~~
355 ~~population, up to 10 percent of the revenues from the tourist~~
356 ~~development tax may be used for beach park facilities; or~~
357 ~~6. To acquire, construct, extend, enlarge, remodel,~~
358 ~~repair, improve, maintain, operate, or finance public facilities~~
359 ~~within the boundaries of the county or subcounty special taxing~~
360 ~~district in which the tax is levied, if the public facilities~~
361 ~~are needed to increase tourist-related business activities in~~
362 ~~the county or subcounty special district and are recommended by~~
363 ~~the county tourist development council created pursuant to~~
364 ~~paragraph (4)(c). Tax revenues may be used for any related land~~
365 ~~acquisition, land improvement, design and engineering costs, and~~
366 ~~all other professional and related costs required to bring the~~
367 ~~public facilities into service. As used in this subparagraph,~~
368 ~~the term "public facilities" means major capital improvements~~
369 ~~that have a life expectancy of 5 or more years, including, but~~
370 ~~not limited to, transportation, sanitary sewer, solid waste,~~
371 ~~drainage, potable water, and pedestrian facilities. Tax revenues~~
372 ~~may be used for these purposes only if the following conditions~~
373 ~~are satisfied:~~
374 ~~a. In the county fiscal year immediately preceding the~~
375 ~~fiscal year in which the tax revenues were initially used for~~

376 ~~such purposes, at least \$10 million in tourist development tax~~
377 ~~revenue was received;~~

378 ~~b. The county governing board approves the use for the~~
379 ~~proposed public facilities by a vote of at least two-thirds of~~
380 ~~its membership;~~

381 ~~e. No more than 70 percent of the cost of the proposed~~
382 ~~public facilities will be paid for with tourist development tax~~
383 ~~revenues, and sources of funding for the remaining cost are~~
384 ~~identified and confirmed by the county governing board;~~

385 ~~d. At least 40 percent of all tourist development tax~~
386 ~~revenues collected in the county are spent to promote and~~
387 ~~advertise tourism as provided by this subsection; and~~

388 ~~e. An independent professional analysis, performed at the~~
389 ~~expense of the county tourist development council, demonstrates~~
390 ~~the positive impact of the infrastructure project on tourist-~~
391 ~~related businesses in the county.~~

392
393 ~~Subparagraphs 1. and 2. may be implemented through service~~
394 ~~contracts and leases with lessees that have sufficient expertise~~
395 ~~or financial capability to operate such facilities.~~

396 ~~(b) Tax revenues received pursuant to this section by a~~
397 ~~county of less than 950,000 population imposing a tourist~~
398 ~~development tax may only be used by that county for the~~
399 ~~following purposes in addition to those purposes allowed~~
400 ~~pursuant to paragraph (a): to acquire, construct, extend,~~

401 ~~enlarge, remodel, repair, improve, maintain, operate, or promote~~
402 ~~one or more zoological parks, fishing piers or nature centers~~
403 ~~which are publicly owned and operated or owned and operated by~~
404 ~~not-for-profit organizations and open to the public. All~~
405 ~~population figures relating to this subsection shall be based on~~
406 ~~the most recent population estimates prepared pursuant to the~~
407 ~~provisions of s. 186.901. These population estimates shall be~~
408 ~~those in effect on July 1 of each year.~~

409 ~~(c) A county located adjacent to the Gulf of Mexico or the~~
410 ~~Atlantic Ocean, except a county that receives revenue from taxes~~
411 ~~levied pursuant to s. 125.0108, which meets the following~~
412 ~~criteria may use up to 10 percent of the tax revenue received~~
413 ~~pursuant to this section to reimburse expenses incurred in~~
414 ~~providing public safety services, including emergency medical~~
415 ~~services as defined in s. 401.107(3), and law enforcement~~
416 ~~services, which are needed to address impacts related to~~
417 ~~increased tourism and visitors to an area. However, if taxes~~
418 ~~collected pursuant to this section are used to reimburse~~
419 ~~emergency medical services or public safety services for tourism~~
420 ~~or special events, the governing board of a county or~~
421 ~~municipality may not use such taxes to supplant the normal~~
422 ~~operating expenses of an emergency medical services department,~~
423 ~~a fire department, a sheriff's office, or a police department.~~
424 ~~To receive reimbursement, the county must:~~

425 ~~1.a. Generate a minimum of \$10 million in annual proceeds~~

426 ~~from any tax, or any combination of taxes, authorized to be~~
 427 ~~levied pursuant to this section;~~

428 ~~b. Have at least three municipalities; and~~

429 ~~e. Have an estimated population of less than 275,000,~~
 430 ~~according to the most recent population estimate prepared~~
 431 ~~pursuant to s. 186.901, excluding the inmate population; or~~

432 ~~2. Be a fiscally constrained county as described in s.~~
 433 ~~218.67(1).~~

434

435 ~~The board of county commissioners must by majority vote approve~~
 436 ~~reimbursement made pursuant to this paragraph upon receipt of a~~
 437 ~~recommendation from the tourist development council.~~

438 ~~(d) The revenues to be derived from the tourist~~
 439 ~~development tax may be pledged to secure and liquidate revenue~~
 440 ~~bonds issued by the county for the purposes set forth in~~
 441 ~~subparagraphs (a)1., 2., and 5. or for the purpose of refunding~~
 442 ~~bonds previously issued for such purposes, or both; however, no~~
 443 ~~more than 50 percent of the revenues from the tourist~~
 444 ~~development tax may be pledged to secure and liquidate revenue~~
 445 ~~bonds or revenue refunding bonds issued for the purposes set~~
 446 ~~forth in subparagraph (a)5. Such revenue bonds and revenue~~
 447 ~~refunding bonds may be authorized and issued in such principal~~
 448 ~~amounts, with such interest rates and maturity dates, and~~
 449 ~~subject to such other terms, conditions, and covenants as the~~
 450 ~~governing board of the county shall provide. The Legislature~~

451 ~~intends that this paragraph be full and complete authority for~~
452 ~~accomplishing such purposes, but such authority is supplemental~~
453 ~~and additional to, and not in derogation of, any powers now~~
454 ~~existing or later conferred under law.~~

455 ~~(c) Any use of the local option tourist development tax~~
456 ~~revenues collected pursuant to this section for a purpose not~~
457 ~~expressly authorized by paragraph (3) (l) or paragraph (3) (n) or~~
458 ~~paragraphs (a) - (d) of this subsection is expressly prohibited.~~

459 ~~(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—~~
460 ~~Notwithstanding any other provision of this section, if the plan~~
461 ~~for tourist development approved by the governing board of the~~
462 ~~county, as amended pursuant to paragraph (4) (d), includes the~~
463 ~~acquisition, construction, extension, enlargement, remodeling,~~
464 ~~repair, or improvement of a publicly owned and operated~~
465 ~~convention center, sports stadium, sports arena, coliseum, or~~
466 ~~auditorium, or museum or aquarium that is publicly owned and~~
467 ~~operated or owned and operated by a not-for-profit organization,~~
468 ~~the county ordinance levying and imposing the tax automatically~~
469 ~~expires upon the later of:~~

470 ~~(a) The retirement of all bonds issued by the county for~~
471 ~~financing the acquisition, construction, extension, enlargement,~~
472 ~~remodeling, repair, or improvement of a publicly owned and~~
473 ~~operated convention center, sports stadium, sports arena,~~
474 ~~coliseum, or auditorium, or museum or aquarium that is publicly~~
475 ~~owned and operated or owned and operated by a not-for-profit~~

476 ~~organization; or~~

477 ~~(b) The expiration of any agreement by the county for the~~
 478 ~~operation or maintenance, or both, of a publicly owned and~~
 479 ~~operated convention center, sports stadium, sports arena,~~
 480 ~~coliseum, auditorium, aquarium, or museum. However, this does~~
 481 ~~not preclude that county from amending the ordinance extending~~
 482 ~~the tax to the extent that the board of the county determines to~~
 483 ~~be necessary to provide funds to operate, maintain, repair, or~~
 484 ~~renew and replace a publicly owned and operated convention~~
 485 ~~center, sports stadium, sports arena, coliseum, auditorium,~~
 486 ~~aquarium, or museum or from enacting an ordinance that takes~~
 487 ~~effect without referendum approval, unless the original~~
 488 ~~referendum required ordinance expiration, pursuant to the~~
 489 ~~provisions of this section reimposing a tourist development tax,~~
 490 ~~upon or following the expiration of the previous ordinance.~~

491 ~~(9) COUNTY TOURISM PROMOTION AGENCIES. In addition to any~~
 492 ~~other powers and duties provided for agencies created for the~~
 493 ~~purpose of tourism promotion by a county levying the tourist~~
 494 ~~development tax, such agencies are authorized and empowered to:~~

495 ~~(a) Provide, arrange, and make expenditures for~~
 496 ~~transportation, lodging, meals, and other reasonable and~~
 497 ~~necessary items and services for such persons, as determined by~~
 498 ~~the head of the agency, in connection with the performance of~~
 499 ~~promotional and other duties of the agency. However,~~
 500 ~~entertainment expenses shall be authorized only when meeting~~

501 ~~with travel writers, tour brokers, or other persons connected~~
502 ~~with the tourist industry. All travel and entertainment-related~~
503 ~~expenditures in excess of \$10 made pursuant to this subsection~~
504 ~~shall be substantiated by paid bills therefor. Complete and~~
505 ~~detailed justification for all travel and entertainment-related~~
506 ~~expenditures made pursuant to this subsection shall be shown on~~
507 ~~the travel expense voucher or attached thereto. Transportation~~
508 ~~and other incidental expenses, other than those provided in s.~~
509 ~~112.061, shall only be authorized for officers and employees of~~
510 ~~the agency, other authorized persons, travel writers, tour~~
511 ~~brokers, or other persons connected with the tourist industry~~
512 ~~when traveling pursuant to paragraph (c). All other~~
513 ~~transportation and incidental expenses pursuant to this~~
514 ~~subsection shall be as provided in s. 112.061. Operational or~~
515 ~~promotional advancements, as defined in s. 288.35(4), obtained~~
516 ~~pursuant to this subsection, shall not be commingled with any~~
517 ~~other funds.~~

518 ~~(b) Pay by advancement or reimbursement, or a combination~~
519 ~~thereof, the costs of per diem and incidental expenses of~~
520 ~~officers and employees of the agency and other authorized~~
521 ~~persons, for foreign travel at the current rates as specified in~~
522 ~~the federal publication "Standardized Regulations (Government~~
523 ~~Civilians, Foreign Areas)." The provisions of this paragraph~~
524 ~~shall apply for any officer or employee of the agency traveling~~
525 ~~in foreign countries for the purposes of promoting tourism and~~

526 ~~travel to the county, if such travel expenses are approved and~~
527 ~~certified by the agency head from whose funds the traveler is~~
528 ~~paid. As used in this paragraph, the term "authorized person"~~
529 ~~shall have the same meaning as provided in s. 112.061(2)(c).~~
530 ~~With the exception of provisions concerning rates of payment for~~
531 ~~per diem, the provisions of s. 112.061 are applicable to the~~
532 ~~travel described in this paragraph. As used in this paragraph,~~
533 ~~"foreign travel" means all travel outside the United States.~~
534 ~~Persons traveling in foreign countries pursuant to this~~
535 ~~subsection shall not be entitled to reimbursements or~~
536 ~~advancements pursuant to s. 112.061(6)(a)2.~~

537 ~~(c) Pay by advancement or reimbursement, or by a~~
538 ~~combination thereof, the actual reasonable and necessary costs~~
539 ~~of travel, meals, lodging, and incidental expenses of officers~~
540 ~~and employees of the agency and other authorized persons when~~
541 ~~meeting with travel writers, tour brokers, or other persons~~
542 ~~connected with the tourist industry, and while attending or~~
543 ~~traveling in connection with travel or trade shows. With the~~
544 ~~exception of provisions concerning rates of payment, the~~
545 ~~provisions of s. 112.061 are applicable to the travel described~~
546 ~~in this paragraph.~~

547 ~~(d) Undertake marketing research and advertising research~~
548 ~~studies and provide reservations services and convention and~~
549 ~~meetings booking services consistent with the authorized uses of~~
550 ~~revenue as set forth in subsection (5).~~

551 ~~1. Information given to a county tourism promotion agency~~
 552 ~~which, if released, would reveal the identity of persons or~~
 553 ~~entities who provide data or other information as a response to~~
 554 ~~a sales promotion effort, an advertisement, or a research~~
 555 ~~project or whose names, addresses, meeting or convention plan~~
 556 ~~information or accommodations or other visitation needs become~~
 557 ~~booking or reservation list data, is exempt from s. 119.07(1)~~
 558 ~~and s. 24(a), Art. I of the State Constitution.~~

559 ~~2. The following information, when held by a county~~
 560 ~~tourism promotion agency, is exempt from s. 119.07(1) and s.~~
 561 ~~24(a), Art. I of the State Constitution:~~

562 ~~a. Booking business records, as defined in s. 255.047.~~

563 ~~b. Trade secrets and commercial or financial information~~
 564 ~~gathered from a person and privileged or confidential, as~~
 565 ~~defined and interpreted under 5 U.S.C. s. 552(b)(4), or any~~
 566 ~~amendments thereto.~~

567 ~~(c) Represent themselves to the public as convention and~~
 568 ~~visitors bureaus, visitors bureaus, tourist development~~
 569 ~~councils, vacation bureaus, or county tourism promotion agencies~~
 570 ~~operating under any other name or names specifically designated~~
 571 ~~by ordinance.~~

572 **Section 2.** (1) The changes made by this act to s.
 573 125.0104, Florida Statutes, apply to all taxes levied under that
 574 section on or before June 30, 2025, as that section existed
 575 prior to July 1, 2025, and to all taxes thereafter levied

576 pursuant to s. 125.0104, Florida Statutes, as amended by this
 577 act.

578 (2) Any tourist development council created pursuant to s.
 579 125.0104(4)(e), Florida Statutes, as it existed prior to July 1,
 580 2025, shall be dissolved no later than December 31, 2025.

581 (3) Any county tourism promotion agency created pursuant
 582 to s. 125.0104(9), Florida Statutes, may continue as an agency
 583 of the county after December 31, 2025, only if affirmatively
 584 approved by resolution of the board of county commissioners on
 585 or before December 31, 2025, and only for the express purposes
 586 set forth in such resolution.

587 **Section 3. Paragraph (d) of subsection (2) of section**
 588 **212.0306, Florida Statutes, is amended to read:**

589 212.0306 Local option food and beverage tax; procedure for
 590 levying; authorized uses; administration.—

591 (2)

592 (d) Sales in cities or towns presently imposing a
 593 municipal resort tax as authorized by chapter 67-930, Laws of
 594 Florida, are exempt from the taxes authorized by subsection (1);
 595 however, the tax authorized by paragraph (1)(b) may be levied in
 596 such city or town if the governing authority of the city or town
 597 adopts an ordinance that is subsequently approved by a majority
 598 of the electors in such city or town voting in a referendum held
 599 at a general election as defined in s. 97.021. Any tax levied in
 600 a city or town pursuant to this paragraph takes effect on the

601 first day of January following the general election in which the
602 ordinance was approved. An ordinance that levies and imposes a
603 tax pursuant to this paragraph expires 8 years after the
604 effective date of the ordinance that is approved in a
605 referendum. However, an ordinance may be reenacted for
606 subsequent 8-year periods if each 8-year period is approved in a
607 ~~referendum to reenact an expiring tax authorized under this~~
608 ~~paragraph must be~~ held at a general election occurring within
609 the 48-month period immediately preceding the effective date of
610 the reenacted tax, and the referendum appears ~~may appear~~ on the
611 ballot only once within the 48-month period.

612 **Section 4. Subsection (12) is added to section 212.055,**
613 **Florida Statutes, to read:**

614 212.055 Discretionary sales surtaxes; legislative intent;
615 authorization and use of proceeds.—It is the legislative intent
616 that any authorization for imposition of a discretionary sales
617 surtax shall be published in the Florida Statutes as a
618 subsection of this section, irrespective of the duration of the
619 levy. Each enactment shall specify the types of counties
620 authorized to levy; the rate or rates which may be imposed; the
621 maximum length of time the surtax may be imposed, if any; the
622 procedure which must be followed to secure voter approval, if
623 required; the purpose for which the proceeds may be expended;
624 and such other requirements as the Legislature may provide.
625 Taxable transactions and administrative procedures shall be as

626 provided in s. 212.054.

627 (12) REDUCTION OR REPEAL OF SURTAX.-Beginning on October 1
628 of the fourth year a surtax is levied under this section, the
629 governing board or school board that levies such surtax may, by
630 ordinance or resolution that is approved by a two-thirds vote of
631 the governing board or school board, reduce the surtax to any
632 rate allowable under this chapter, or may repeal the surtax in
633 its entirety. Any reduction or repeal shall take effect on the
634 January 1 following approval of the ordinance or resolution
635 reducing the rate of or repealing a surtax under this
636 subsection, unless January 1 of a later year is specified in the
637 ordinance or resolution.

638 **Section 5.** This act shall take effect July 1, 2025.