

FLORIDA TOURIST-RELATED TAXES - HISTORY

| TYPE OF TAX | INITIAL STATUTE | AMENDMENTS |
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| <p>Municipal Resort Tax</p> <p>Chapter 67-930, Laws of Florida</p> | <p>1967 - Chapter 67-930, L.O.F., authorized municipalities with populations between 330,000 and 340,000, or with populations over 900,000 to levy a tax on the sale or leasing of transient rentals, or the sale of food, beverages, or alcoholic beverages for on-premise consumption in hotels and motels, at a rate of 2 percent. The levy of this tax could be adopted by a referendum election in which a majority of voters in the municipality approved the tax prior to January 1, 1968 or if five-sevenths of the city council and four-fifths of the Tourist Development Authority appointed to administer the tax vote affirmatively to levy the tax. Municipalities levying the municipal resort tax may be excluded from any additional tax imposed by counties adopting the local option tourist development tax or the convention development tax. If the cities choose to be excluded from these other taxes, they may not participate in the expenditure of revenues collected from such taxes by the county.</p> <p>Funds collected under and by virtue of the municipal resort tax are authorized to be used for the creation and maintenance of convention and publicity bureaus, cultural and art centers, enhancement of tourism, publicity and advertising purposes and for the future cost, purchase, building, designing, engineering, planning, repairing, reconditioning, altering, expanding, maintaining, servicing, and otherwise operating auditoriums, community houses, convention halls and buildings or structures and any other related purpose, including relief from ad valorem taxes previously levied for the above purposes.</p> | <p>1982 - Chapter 82-142, L.O.F., authorized municipalities to increase the tax to three percent on transient rentals, provided the increase was approved in another referendum election prior to January 1, 1983.</p> <p>1983 - Chapter 83-363, L.O.F., authorized municipalities to increase the tax to four percent, contingent upon a referendum vote.</p> <p>1993 - Chapter 93-286, L.O.F., sections 9-11, removed the exemption from the tax from beer or malt beverages.</p> <p>1994 - Chapter 94-344, L.O.F., sections 5-7, extend the authorization to levy the tax (at the rate of 2%) on the sale of food and beverages sold at retail (other than alcoholic beverages) regardless of whether or not the food or beverages are to be consumed on the premises of any business establishment licensed by the state hotel and restaurant or state beverage agencies. The tax does not apply to sales of less than 50 cents or on certain home delivered meals. Additionally, certain enforcement powers are provided to municipalities collecting the tax.</p> |
| <p>Tourist Impact Tax</p> <p>s. 125.0108, F.S.</p> | <p>1986 - Chapter 86-170, L.O.F., authorized counties in which an area of critical state concern is located to levy a tax, at a rate of 1 percent, on the leasing of transient rentals, or the sale of food or beverages at a public food service establishment, or the purchase of admissions if the county has created a Land Development Authority. The levy of the tax must be approved in a referendum election by the majority of the voters. This legislation was enacted in response to the 1972 Land Conservation Act which authorized the purchase of areas which were deemed ecologically sensitive or of a historical or archaeological significance in an effort to manage development. Counties may be designated as an area of critical state concern by the state land planning agency pursuant to s. 380.05, F.S. The Land Development Authority must develop regulations and a local comprehensive plan prior to enacting the tax. Revenue from the tourist impact tax is collected and remitted monthly by the Department of Revenue with 50 percent of the collections distributed to the Land Development Authority to be used for purchasing property in the area of critical state concern. The remaining revenue is distributed to the governing board of the county, and is used to offset the loss of property taxes resulting from the county or state's acquisition of land within designated critical state concern areas.</p> | <p>1987 - Chapter 87-280, L.O.F., section 4, deleted the references to the tax's applicability on the sale of food or beverages at public food service establishments and the value of admissions making the tax applicable to transient rentals only.</p> <p>1990 - Chapter 90-132, L.O.F., section 29 corrected references to sales tax provisions in Chapter 212.</p> <p>1991 - Chapter 91-224, L.O.F., section 231 corrected references to penalty provisions in Chapter 775.</p> <p>1994 - Chapters 94-314 and 94-353, L.O.F., section 3 in both laws authorized counties levying tourist impact taxes to collect such taxes at the local level. (Amended s.125.0104, F.S., to reference s.125.0108, F.S.)</p> |

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| <p>Convention Development Tax s. 212.0305, F.S.</p> | <p>1983 - Chapter 83-356, L.O.F., authorized three different convention development taxes to be levied on transient rentals, the Consolidated County Convention Development Tax, the Charter County Convention Development Tax and the Special District and SubCounty Convention Development Tax. Each tax is levied by only one county and there are differences in the rates of the tax and in the authorized uses of the tax.</p> <p>Chapter 83-356, L.O.F., Consolidated County Convention Development Tax, permits a county operating under a government which is consolidated with one or more municipalities, to levy a 2 percent tax on transient rentals in use for 30 days or less. The tax had to be adopted by the governing body of the county enacting the tax. Currently, Duval County is the only county which has consolidated with one or more municipalities and, therefore, is the only county authorized to levy the 2 percent convention development tax. Revenues received pursuant to the Consolidated County Convention Development Tax, were authorized for the purpose of extending, enlarging and improving existing publicly owned convention centers in the county or to construct a multi-purpose convention/coliseum/exhibition center. The funds could also be used to acquire, construct or renovate one or more convention centers, stadiums, exhibition halls, arenas, coliseums or auditoriums.</p> <p>Chapter 83-354, L.O.F., Charter County Convention Development Tax, authorizes a county chartered pursuant to section 125.011(1), F.S., to levy a 3 percent tax on transient rentals. Presently Dade County is the only county chartered pursuant to section 125.011(1), F.S. The act also provides that any municipality in the charter county that is already levying a municipal resort tax, may be exempt from the convention development tax if its governing body so chooses. Of the revenues collected pursuant to the Charter County Convention Development Tax, two-thirds of the proceeds were authorized for the purpose of extending, enlarging and improving the largest existing publicly owned convention center in the county. One-third of the proceeds were authorized to construct a new multi-purpose convention/coliseum/exhibition center for the most populous municipality in the county. After the completion of the outlined ventures, the tax revenues and any interest may be used to acquire, construct, renovate or maintain one or more convention centers, stadiums or arenas, exhibition halls or auditoriums.</p> <p>Chapter 84-324, L.O.F., Special District and Subcounty Convention Development Tax, pertains to the taxing district of a county that is chartered under Article VIII of the Florida Constitution and was levying a <u>tourist advertising ad valorem tax within a special taxing district</u>. A rate of 1 percent was authorized to be levied within the boundaries of the taxing district. The convention tax replaces the ad valorem tax being levied on property owners. The tax revenues and interest collected pursuant to this section shall be used for the purpose of promoting and advertising tourism and to fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.</p> | <p>1984 - Chapter 84-67, L.O.F., section 2, amended the levy of the tax from transient rentals used for 30 days or less to 60 days or less.</p> <p>1986 - Chapter 86-152, L.O.F., section 70, substantially rewrote the section but did not change the substantive effect.</p> <p>1987 - Chapter 87-6, L.O.F., section 82, changed the penalty for refusing to charge or failing to charge the convention development taxes from a second degree misdemeanor to a third degree felony.</p> <p>1987 - Chapter 87-99, L.O.F., section 11, provided that a county may elect to be responsible for collecting and administering the convention development tax and by-pass the requirement of remitting revenue collections to the Department of Revenue if the county adopted an ordinance providing for the collection and administration of the tax at the local level. The ordinance must include the designation of a local official to whom the tax should be remitted, requirements respecting the keeping of appropriate records, provisions for the payment of dealer's credit and the initial collection of the tax must still be made in the same manner as found in Chapter 212, F.S. The county could retain up to two percent (2%) of the collections for administrative costs.</p> <p>1987 - Chapter 87-101, L.O.F., section 51, changed the penalty for refusing to charge or failing to charge the convention development tax from a third degree felony to a first degree misdemeanor.</p> <p>1987 - Chapter 87-258, L.O.F., section 1, is the section which authorized the special district and subcounty convention development taxes to take the place of the tourist advertising ad valorem tax which had been levied beginning January 1, 1984. This in effect allowed a 1 percent convention development tax to be levied countywide in three separate taxing districts.</p> <p>1988 - Chapter 88-119, L.O.F., section 30, required the Dept. of Revenue to keep records showing the tax revenues collected for each county in which the tax is levied. These records were deemed confidential and exempt from the Public Records law. However, this section was subjected to the Open Government Sunset Review Act.</p> <p>1988 - Chapter 88-401, L.O.F., section 1, authorized the additional subsequent uses of the charter county convention development tax once the initial purposes had been fulfilled. After the completion of extending, enlarging and improving any existing publicly owned convention center, the proceeds could be used to acquire and construct an intercity light rail transportation system. After construction of any multipurpose convention/coliseum/stadium, proceeds could be used to acquire, repair or renovate one or more convention facilities located in the most populous municipality in the county.</p> <p>1989 - Chapter 89-356, L.O.F., section 32, provided that a county electing to collect and administer the tax at the local level must also adopt an ordinance electing either to assume full responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegate this authority to the Department of Revenue. All amounts deducted for costs of administration could be used only for those costs which were solely and directly related.</p> <p>1990 - Chapter 90-132, L.O.F., section 30, corrected references to sales tax provisions in Chapter 212, F.S.</p> |

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| (Convention Development Tax) | | <p>1990 - Chapter 90-349, L.O.F., section 2, allowed the governing body of a municipality in which the consolidated county convention development tax was collected, to adopt a resolution stating that it was unable to use the revenue collected for any of the purposes authorized; and, therefore, would use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.</p> <p>1990 - Chapter 90-360, L.O.F., section 47, clarified that the tax collection records to be kept by the Dept. of Revenue for each county levying this tax were confidential and were therefore exempt from the Public Records Law; however, the records were subject to the Open Government Sunset Review Act.</p> <p>1991 - Chapter 91-112, L.O.F., section 25, allowed municipal authority appointed to oversee operations of the facility authorized in sub-subparagraph b. of s. 212.0305(4)(b), to invest the proceeds of the tax and any other revenues generated by the authority in the same manner as the municipality in which the facility is located invests its surplus funds.</p> <p>1991 - Chapter 91-155, L.O.F., increased the percentage of sub-county and special district convention development tax levy from 1 to 2%.</p> <p>1991 - Chapter 91-224, L.O.F., section 238, corrected references to penalty provisions in Chapter 775, F.S.</p> <p>1993 - Chapter 93-286, L.O.F., section 8, authorized counties or municipalities which levy convention development taxes to adopt certain convention center booking policies related to the minimum number of hotel rooms to be utilized.</p> <p>1994 - Chapter 94-351, L.O.F., section 3, authorized Charter Counties levying the convention development tax to have the option of using the tax proceeds and interest to operate a sports authority created pursuant to s. 212.0305, F.S., after the completion of any project under sub-subparagraph b of subparagraph 4 of that section. The authorized uses in sub-subparagraph d are expanded to include golf courses or related buildings and parking facilities. In addition, the governing bodies of those municipalities, in which projects are to be developed, shall designate or appoint an authority as a condition precedent to receiving funding. In addition to the powers and duties specified in current law, the authority shall have the power to appoint and dismiss an executive director, general counsel, and any other consultant retained by the authority with the county governing body and serve a term of not less than one year. members do <u>not</u> have to be selected from the tourism and hospitality industry that does business within the municipality. [These changes shall be effective July 1, 1994.]</p> <p>1995 - Chapter 95-290, L.O.F., sections 1-3, authorized counties levying the Special District Convention Development Tax to increase the levy from 2% to up to 3%.</p> <p>1996 - Chapter 96-397, L.O.F., authorized municipalities of over 10,000 in population in consolidated counties to use convention development tax revenues to promote and advertise tourism. This Chapter Law also provided that a county locally administering a convention development tax would be named a codefendant or correspondent in any circuit court action or administrative proceeding to contest an assessment or denial of a tax refund. Such counties are to provide by ordinance certain requirements and procedures relating to a taxpayer's contest of a tax assessment or refund denial.</p> |

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| <p>(Convention Development Tax)</p> | | <p>2000 - Chapter 2000-210, L.O.F., section 9, repealed s. 212.0305(3)(g), F.S., that authorized the Department of Revenue to employ persons and incur other expenses for which funds are appropriated by the Legislature.</p> <p>2000 - Chapter 2000-312, L.O.F., section 7, authorized counties which elect to self-administer the local option convention development tax to use certified public accountants to perform the functions associated with self-administration. These accountants are subject to the same confidentiality requirements and the same penalties as the county under s. 213.053, F.S.</p> |
| <p>Local Option Tourist Development Tax</p> <p>s. 125.0104, F.S.</p> | <p>1977 - Chapter 77-209, L.O.F., authorized any county to elect to levy a tourist development tax at a rate of 1 or 2 percent, as determined by the governing board of the county, on transient rentals. In order to levy this tax, an ordinance had to be approved by a majority of voters in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax. There were two preconditions to the enactment of the ordinance. First, at least sixty days prior to the enactment, the governing board of the county had to adopt a resolution establishing and appointing members to a county tourist development council. Secondly, the tourist development council had to prepare and submit a tourist development plan to be approved by the governing body. Municipalities imposing a municipal resort tax could opt not to levy the local option tourist development tax. The local option tourist development tax could also be repealed by referendum. This referendum was required to be held if 15 percent of the electors or 15 percent of the electors of a subcounty special district filed a petition with the board of county commissioners for such a referendum.</p> <p>Counties could elect to self-administer the tax or have the Department of Revenue collect it for them pursuant to Chapter 212, F.S.</p> | <p>1979 - Chapter 79-359, L.O.F., section 3, provided a cross reference to the sales tax exemption provided in Chapter 212, F.S. for certain rectors or lessors who reside in a transient rental accommodation.</p> <p>1979 - Chapter 79-400, L.O.F., section 72, related to the staggered four year terms of members of the county tourist development council. It required that terms of office for the original members be prescribed in the resolution creating the council so that the terms of the members would not all expire at the same time.</p> <p>1980 - Chapter 80-209, L.O.F., section 4, authorized county tourism promotion agencies to provide travel, per diem, and related expenses to persons designated by the agency head to perform promotional and other duties of the agency. They also established guidelines for the reimbursement of these expenses.</p> <p>1980 - Chapter 83-222, L.O.F., section 2, provided uniformity in the confidentiality and public information regulations for tax records dept by the Dept. of Revenue. It required that certain collection information pertaining to the local option tourist development tax made available for public inspection.</p> <p>1983 - Chapter 83-297, L.O.F., section 5, required the governing body of a county to notify the Dept. of Revenue within ten days after the referendum passed to levy the local option tourist development tax and provide the department with a copy of the ordinance. It must also inform the department of the scheduled effective date.</p> <p>1983 - Chapter 83-321, L.O.F., section 1, revised the definition of transient rentals to read <u>mobile home parks or recreational vehicle parks</u> instead of <u>tourist or trailer camps</u>.</p> <p>1985 - Chapter 85-55, L.O.F., section 40, expanded the purposes for which tourist development tax revenues might be used to include beach improvement, maintenance, renourishment, restoration, and erosion control. Additionally, up to fifty (50) percent of the revenue could be used to secure and liquidate bonds for that purpose.</p> <p>1986 - Chapter 86-4, L.O.F., section 1, allowed counties which had been levying a 1 or 2 percent local option tourist development tax for 3 or more years to increase that tax by 1 percent, respectively. The increased tax had to be approved either in another referendum election or by an extraordinary vote of the county governing body. A county that levied a convention development tax might not levy a tourist development tax of more than 2 percent.</p> <p>The 1 percent increase might not be used for the debt service or the refinancing of any existing facilities funded by the tourist development tax revenues, except by an extraordinary vote of the county governing board.</p> |

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| (Local Option Tourist Development Tax) | | <p>In addition, this legislation made slight revisions to the membership of the tourist development council. Previously, the Chairman of the Board of County Commissioners was required to serve as chairman of the tourist development council.</p> <p>1986 - Chapter 86-163, L.O.F., section 76, reflected the name change of the Career Service Commission to the Public Employees Relations Commission in reference to the employees of the Department of Revenue who administer the tax levy.</p> <p>1987 - Chapter 87-6, L.O.F., section 61, changed the violation of failure to collect the authorized taxes from a second degree misdemeanor to a felony of the third degree.</p> <p>1987 - Chapter 87-99, L.O.F., section 1, required a county to wait until the beginning of the second month after the local option tourist development tax was approved by before implementing the tax. Previously, the county could enact the tax on the first day of the month following the passage of the tax.</p> <p>1987 - Chapter 87-101, L.O.F., section 35, again reestablished the penalty for violation of collection of the authorized tax as first degree misdemeanor.</p> <p>1987 - Chapter 87-175, L.O.F., section 1, gave county governments the option of collecting the tourist development tax at the local level rather than through the Dept. of Revenue. The county might use up to 3 percent of the revenue for the administration of this tax collection. The legislation also limits the information that the Dept. of Revenue may submit to the county electing to collect the tax itself to the names and addresses of taxpayers.</p> <p>1987 - Chapter 87-280, L.O.F., section 5, further expanded the authorized uses of tourist development revenues to include allocations for the financing of shoreline protection, enhancement, cleanup, or restoration of inland and rivers to which there is public access. The legislation clarified the statute so that it can not be interpreted to mean funds may only be used for coastal beaches and dunes. In addition, this law allowed counties with a population of less than 500,000 to use tourist development tax revenues for acquiring, constructing, extending, enlarging, remodeling, improving, maintaining, operating, or promoting, one or more museums, 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.</p> <p>1988 - Chapter 88-226, L.O.F., section 4, permitted governing bodies of counties to raise the local option tourist development tax 1 percent (to a maximum of 4 percent) by county ordinance. Revenue from the additional 1 percent may only be used in order to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.</p> <p>1988 - Chapter 88-243, L.O.F., section 6, permitted a county which had levied a 3 percent tourist development tax for 1 year to increase the tax rate an additional 2 percent by county ordinance. A county might only impose this tax rate if the additional 2 percent tax was needed to retire a bond debt for an economic development project in which the state and the county were mutually participating. The state contribution to the project could not exceed \$3 million, and the total cost of the project could not exceed \$12 million.</p> |

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| <p>(Local Option Tourist Development Tax)</p> | | <p>1989 – Chapter 89-217, L.O.F., section 2, provided that the tax increase to pay the debt service on bonds issued to finance and construct sports franchise facilities could be up to 1 percent to accommodate fractional raises. It also required a majority vote of the governing board of the county in order to levy the increase.</p> <p>1989 - Chapter 89-356, L.O.F., section 31, provided that a county electing to collect and administer the tax on a local level must also adopt an ordinance electing either to assume full responsibility for auditing the records and accounts of dealers and assessing, collecting and enforcing payments of delinquent taxes or to delegate this authority to the Dept. of Revenue. All amounts deducted for costs of administration could be used only for those costs which were solely and directly related.</p> <p>1989 - Chapter 89-356, L.O.F., section 66, authorized a county which had been given a high tourism impact designation to levy an additional 1 percent tax after an extraordinary vote of the governing board of the county. A high tourism impact county was described as one in which the Dept. of Revenue had certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year. No county authorized to levy a convention development tax could be considered a high tourism impact county. The effective date of the levy would be the first day of the second month or any subsequent month following approval of the ordinance by the governing board. A certified copy of the ordinance would be furnished to the Dept. of Revenue within 10 days after the approval of the ordinance.</p> <p>1989 - Chapter 89-362, L.O.F., section 2, authorized any county as defined in s. 125.011(1), F.S.. (charter county) which on January 1, 1989 imposed a tourist development tax on leases and rentals, to impose an additional tax at a rate of 2 percent on the sale of food, beverages, or alcoholic beverages either in hotels and motels only or in hotels, motels and any other establishment. The governing body of the county must pass the ordinance by a majority vote.</p> <p>If the county imposed the tax authorized on the sales of food, beverages, or alcoholic beverages in hotels and motels only, the proceeds would be allocated by the county to a countywide convention and visitors bureau. In the event that the county was not a party to such an interlocal agreement, the county could allocate the proceeds to promote and advertise tourism in the State of Florida and nationally and internationally and to fund convention bureaus, tourist bureaus, information centers, and news bureaus.</p> <p>For the first two years after the tax has been imposed, thirty-five percent is to be used by the county to revitalize economically blighted areas, twenty percent for purposes provided by law and forty-five percent allocated by the county to a countywide convention and visitors bureau. Thereafter, an amount equal to the average of the proceeds collected during each of the first two years shall be allocated to pay the debt service on bonds issued to finance construction, reconstruction, or renovation of a professional sports franchise facility.</p> <p>1990 - Chapter 90-107, L.O.F., section 1, extends the designation of high tourism impact county to include those counties in which at least 18 percent of the county's total taxable sales were attributable to transient rentals and services with a minimum of \$200 million.</p> <p>1990 - Chapter 90-349, L.O.F., section 1, retracts the provision that prohibits a county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax. This section allows such a county to levy the additional increase of one percent previously authorized. The effective date for the levy shall be the first day of the second month following the approval of</p> |

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| (Local Option Tourist Development Tax) | | <p>the ordinance by the governing board or the first day of any subsequent month. The county must also provide a copy of the ordinance approving the one percent increase to the Dept. of Revenue within 10 days of the approval of the ordinance.</p> <p>1992 - Chapter 92-175, L.O.F., sections 2-4, and Chapter 92-204, L.O.F., sections 1-3, authorized any county regardless of population to use tax revenues to finance capital construction costs for museums; increased the qualifying maximum population threshold from 500,000 to 600,000 used to authorize certain counties to use tax revenues for zoological parks, fishing piers, or nature centers; authorized county tourism promotion agencies to conduct marketing research with protection for proprietary trade secret information; authorized the governing board of any county which levied the tax prior to December 1, 1991, which had its tax invalidated, to use the tax revenues in accordance with the statutes if the tax levy was reauthorized by referendum vote, and to use the tax revenues collected under the initial levy for the purposes of that levy, if a new tax was not authorized by referendum; created a one-year joint legislative committee to review the statutorily authorized tourist-related taxes and report its finding to the Legislature.</p> <p>1992 - Chapter 92-320, L.O.F., section 32, provided for the payment of interest on any undistributed taxes collected and remitted to the Department of Revenue.</p> <p>1993 - Chapter 93-233, L.O.F., section 4, renamed s. 125.0104(3)(n), F.S., as s. 212.0306, F.S. This paragraph relates to the authorization for certain counties (Dade) to levy a local option tax on the sale of food and beverages. A portion of the tax proceeds is authorized for tourism promotion purposes. Other portions of the tax proceeds may be used for a wide variety of purposes, including services for the homeless.</p> <p>1994 - Chapter 94-275, L.O.F., section 1, and Chapter 94-338, L.O.F., section 37, authorized certain counties to levy an additional 1 percent tax for the purpose of issuing bonds to finance the construction, reconstruction, or renovation of a facility for a new professional sports franchise as defined in s. 288.1162, F.S., providing the county has already levied the tax authorized by s. 125.0104(3)(l), F.S. The new paragraph (o) added to subsection (3), by this law does not provide the exemption from the prohibition against levying more than 2 percent of development taxes in those counties levying convention development taxes that paragraph (l) specifically provides.</p> <p>Chapter 94-314, L.O.F., section 1, and Chapter 94-353, L.O.F., section 3, provided that counties collecting taxes under ss.125.0104 and 125.0108, F.S., were exempted from the requirement to remit the tax revenues to the Department of Revenue if such counties locally collect and administer the taxes.</p> <p>1995 - Chapter 95-133, L.O.F., section 1, revised an exemption from public records requirements for trade secrets, booking business records, and identity of certain persons and entities held by county tourism promotion agencies in counties levying these taxes. In addition, the exemption was saved from the October 1, 1995 repeal.</p> <p>1995 - Chapter 95-304, L.O.F., section 3, expanded the authorized uses of the additional 1% tax for professional sports franchise facilities levied under s. 125.0104(3)(l), F.S., to include use of the funds to pay debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. NOTE: A caveat provided that the use of funds for this purpose was dependent upon the initial purpose of the additional 1% levy.</p> |

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| (Local Option Tourist Development Tax) | | <p>1995 - Chapter 95-360, L.O.F., section 1, authorized counties levying the tourist development taxes, pursuant to s. 125.0104(3)(c) and (d), F.S., to use the proceeds for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.</p> <p>1995 - Chapter 95-416, L.O.F., section 1, expanded the authorized uses of the two separate 1% tourist development taxes levied to finance professional sports franchise facilities. Tax revenues may also be used to pay the planning and design costs incurred for the facility prior to the issuance of financing bonds. The statute was amended to allow financing of facilities that are not only publicly owned and operated, but also those that are publicly owned and operated by the professional sports franchise owner or another qualified lessee. Professional sports franchise leases were then exempted from county bid requirements.</p> <p>1996 - Chapter 96-397, L.O.F., sections 42-46, and section 48, provided that a county locally administering a tourist development tax would be named a codefendant or correspondent in any circuit court action or administrative proceeding to contest an assessment or denial of a tax refund. Such counties are to provide by ordinance certain requirements and procedures relating to a taxpayer's contest of a tax assessment or refund denial.</p> <p>The authority to finance convention centers from the proceeds of the 1% additional tax levied to finance professional sports franchise facilities is clarified to extend the authority if the county initially levied the 1% for a professional sports franchise facility. Additionally, using tax proceeds to cover convention center planning and design costs incurred prior to bond financing is authorized.</p> <p>A waiver of the prohibition against levying more than 2% local option tourist development tax is extended to consolidated counties which levy the convention development tax under the authority to levy the second 1% additional tax for professional sports franchise facilities. (s. 125.0104(3)(o), F.S.)</p> <p>In addition to the membership criteria for tourist development councils, several revisions are made in this Chapter Law that relate to authorized use of tourist development tax revenues. Definitions provide parameters for the terms tourist and promotion and the authorization to use funds to promote tourism provides the caveat that one of the main purposes of any activity, service, venue or event funded by tax revenues must be to attract tourists. Additionally, the act prohibits use of tax revenues for any purpose not expressly authorized.</p> <p>Authorized uses are expanded to include funding of beach park facilities and certain tourism promotion agency administrative costs. Finally, the act repeals the 2% tax levy authority for economic development projects.</p> <p>1998 - Chapter 98-106, L.O.F., eliminated the caveat that only counties which have elected to levy the additional 1% authorized under s. 125.0104(3)(l), F.S., for planning and financing the capital costs of a professional sports facility may also use the proceeds of that levy for a convention center.</p> <p>In addition to the now unencumbered use of tax proceeds for convention center planning and capital costs, the law was amended to allow counties levying the additional 1% for this purpose to use the tax proceeds for payment of the convention center's operation and maintenance costs for no more than 10 years.</p> <p>1999 – Chapter 99-2, L.O.F., corrected a statutory cross reference.</p> <p>1999 – Chapter 99-287, L.O.F., section 1, added a definition for "retained spring training franchise" to s. 125.0104(2)(b), F.S., and amended s. 125.0104(3)(l) and (n), F.S., to provide that the additional local option tourist development taxes authorized to pay the debt service on bonds to finance the construction, reconstruction, or renovation of a professional sports franchise facility and to pay</p> |

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| <p>(Local Option Tourist Development Tax)</p> | | <p>the planning and design costs incurred prior to the issuance of the bonds may also be used to finance the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility as well as the planning and design costs incurred prior to the issuance of such bonds. The section also provided a technical cross reference change in s. 125.0104(5)(d), F.S.</p> <p>2000 - Chapter 2000-312, L.O.F., section 6, amended subsections (7) and (10) of s. 125.0104, F.S. Subsection (7) was amended to provide that the automatic expiration of an ordinance occur upon the later of the retirement of bonds relating to acquisition, construction, or capital improvements to certain facilities or the expiration of any agreement by the county for the operation or maintenance, or both, of the facilities. The subsection was also changed to allow for the county to amend the ordinance, rather than having an automatic expiration, to extend the tax for the amount of time the board of the county determines is necessary to fund the operation and maintenance, any necessary capital improvements, or replacement of such facilities. Subsection (10) was amended to authorize counties that elect to self-administer the local option development tax or the tourist impact tax authorized in s. 125.0108, F.S., to use certified public accountants to perform the functions associated with self-administration. These accountants are subject to the same confidentiality requirements and the same penalties as the county under s. 213.053, F.S.</p> <p>2000 - Chapter 2000-351, L.O.F., section 11, amended s. 125.0104(3)(l)3., F.S., to permit any county that elects, after July 1, 2000, to levy the tax authorized pursuant to this paragraph to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds to use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds. (The effective date of this change is January 1, 2001.)</p> |
| <p>Local Option Food & Beverage Tax s. 212.0306, F.S.</p> | <p>Chapter 89-362, L.O.F., section 2, created this tax under s. 125.0104,(3)(n), F.S. Counties which were defined in s. 125.011(1), F.S., and which had imposed as of January 1, 1989, a tourist development tax, were authorized to levy a 2% tax on food, beverages, or alcoholic beverages in:</p> <p>Option 1 - Just hotels and motels, or</p> <p>Option 2 - In hotels and motels and [restaurant type] establishments licensed to sell alcoholic beverages. Establishments that were licensed to sell only beer and wine were exempted from this tax.</p> <p>The distribution of the revenues from the tax were specified for each option:</p> <p>Option 1 - The entire proceeds would be allocated by the county to a countywide convention and visitors bureau for promotion of the county as a tourist destination.</p> <p>Option 2 - For the first 2 years after the tax was imposed the county would allocate 35% of the proceeds to revitalize economically blighted areas within the county; 20% could be used for any lawful purpose [under s. 125.0104, F.S.]; and 45% would be</p> | <p>1993 - Chapter 93-233, L.O.F., section 4, renumbered s. 125.0104 (3)(n), F.S., as s. 212.0306, F.S., and deleted the date parameters relating to which counties could levy the additional taxes. This act authorized the levy of:</p> <p><u>Option 1</u> - 2% on the sale of food, beverages or alcoholic beverages in hotels and motels only; or</p> <p><u>Option 2</u> - 1% on the sale of food, beverages or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises. Sales in hotels, motels, veterans' organizations, other licensed establishments that had gross annual revenues of \$400,000 or less, and establishments in cities which levy Municipal Resort Taxes are exempt from this levy as are sales on alcoholic beverages sold by the package for off-premises consumption.</p> <p>The authorized uses of tax proceeds were amended for each option as follows:</p> <p><u>Option 1</u> - Allocated to a countywide convention and visitors bureau for the purpose of promoting tourism or funding visitor information services, pursuant to the provisions of s. 125.0104(5)(a)2. or 3., F.S.</p> |

FLORIDA TOURIST-RELATED TAXES - HISTORY

| TYPE OF TAX | INITIAL STATUTE | AMENDMENTS |
|------------------------------------|---|---|
| (Local Option Food & Beverage Tax) | <p>given to a countywide convention and visitors bureau for promotion of the county as a tourist destination. After the first 2 years, each allocation category would receive an average of the amounts distributed to them the first two years and any excess would be available to the county for any lawful purpose.</p> | <p><u>Option 2</u> - For the first 12 months funds allocated for services to the homeless. After first 12 months at least 15% of funds to be allocated for domestic violence shelter construction with the remainder to be allocated for services to the homeless.</p> <p>1994 - Chapter 94-351, L.O.F., sections 1 and 2, provide the methodology by which the gross annual revenues of exempted establishments will be calculated. This act also provides for the creation of an oversight board to oversee the disbursement of tax proceeds for domestic violence centers.</p> |