

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
 2 Representative Eskamani offered the following:

**Amendment (with title amendment)**

Between lines 1446 and 1447, insert:

6 Section 31. Paragraphs (b) through (g) of subsection (1)  
 7 of section 125.0108, Florida Statutes, are redesignated as  
 8 paragraphs (c) through (h), respectively, paragraph (a) of that  
 9 subsection, paragraph (c) of subsection (2), and subsections  
 10 (3), (5), and (6) are amended, and a new paragraph (b) is added  
 11 to subsection (1) of that section, to read:

12 125.0108 Areas of critical state concern; tourist impact  
 13 tax.—

14 (1)

15 (a) Subject to ~~the provisions of~~ this section, any county  
 16 creating a land authority pursuant to s. 380.0663(1) may ~~is~~

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17 ~~authorized to~~ levy by ordinance, in the area or areas within  
18 said county designated as an area of critical state concern  
19 pursuant to chapter 380, a tourist impact tax on the taxable  
20 privileges described in paragraph ~~(c) (b)~~; however, if the area  
21 or areas of critical state concern are greater than 50 percent  
22 of the land area of the county, the tax may be levied throughout  
23 the entire county. Such tax shall not be effective unless and  
24 until land development regulations and a local comprehensive  
25 plan that meet the requirements of chapter 380 have become  
26 effective and such tax is approved by referendum as provided for  
27 in paragraph (5) (b) subsection (5).

28 (b)1. Subject to this section, any county with a local  
29 affordable housing trust fund, or other similar local mechanism  
30 to provide for affordable housing, may levy by referendum a  
31 tourist impact tax on the taxable privileges described in  
32 paragraph (c). The revenue received must be expended according  
33 to the county's affordable housing trust fund program, or other  
34 similar local mechanism.

35 2. Tax revenues received pursuant to this paragraph are  
36 not subject to subsection (3) but are subject to s.  
37 125.0104(10).

38 3. The tourist impact tax authorized pursuant to this  
39 paragraph shall take effect only as provided for in subsection  
40 (5) (b).

41 (2)

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42 (c) Except for tourist impact taxes collected pursuant to  
43 paragraph (1)(b), collections received by the Department of  
44 Revenue from the tax, less costs of administration of this  
45 section, shall be paid and returned monthly to the county and  
46 the land authority in accordance with ~~the provisions of~~  
47 subsection (3).

48 (3) All tax revenues received pursuant to paragraph (1)(a)  
49 ~~this section~~, less administrative costs, shall be distributed as  
50 follows:

51 (a) Fifty percent shall be transferred to the land  
52 authority to be used in accordance with s. 380.0666 in the area  
53 of critical state concern for which the revenue is generated. An  
54 amount not to exceed 5 percent may be used for administration  
55 and other costs incident to the exercise of said powers.

56 (b) Fifty percent shall be distributed to the governing  
57 body of the county where the revenue was generated. Such  
58 proceeds shall be used to offset the loss of ad valorem taxes  
59 due to acquisitions provided for by this act.

60 (5)(a) The tourist impact tax authorized by paragraph  
61 (1)(a) ~~this section~~ shall take effect only upon express approval  
62 by a majority vote of those qualified electors in the area or  
63 areas of critical state concern in the county seeking to levy  
64 such tax, voting in a referendum to be held in conjunction with  
65 a general election, as defined in s. 97.021. However, if the  
66 area or areas of critical state concern are greater than 50

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67 percent of the land area of the county and the tax is to be  
68 imposed throughout the entire county, the tax shall take effect  
69 only upon express approval of a majority of the qualified  
70 electors of the county voting in such a referendum.

71 (b) The tourist impact tax authorized by paragraph (1) (b)  
72 shall take effect only upon express approval by a majority vote  
73 of those qualified electors in the county seeking to levy such  
74 tax, voting in a referendum to be held in conjunction with a  
75 general election, as defined in s. 97.021.

76  
77 A referendum to reenact an expiring tourist impact tax must be  
78 held at a general election occurring within the 48-month period  
79 immediately preceding the effective date of the reenacted tax,  
80 and the referendum may appear on the ballot only once within the  
81 48-month period.

82 (6) The effective date of the levy and imposition of the  
83 tourist impact tax authorized under this section shall be the  
84 first day of the second month following approval of the  
85 ordinance by referendum or the first day of any subsequent month  
86 as may be specified in the ordinance. A certified copy of the  
87 ordinance shall include the time period and the effective date  
88 of the tax levy and shall be furnished by the county to the  
89 Department of Revenue within 10 days after passing an ordinance  
90 levying such tax and again within 10 days after approval by  
91 referendum of such tax. If applicable, the county levying the

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92 tax shall provide the Department of Revenue with a list of the  
93 businesses in the area of critical state concern where the  
94 tourist impact tax is levied by zip code or other means of  
95 identification. Notwithstanding ~~the provisions of~~ s. 213.053,  
96 the Department of Revenue shall assist the county in compiling  
97 such list of businesses. The tourist impact tax levied pursuant  
98 to paragraph (1)(a), if not repealed sooner pursuant to  
99 paragraph (1)(d) ~~(1)(e)~~, shall be repealed 10 years after the  
100 date the area of critical state concern designation is removed.  
101  
102

103 -----  
104 **T I T L E A M E N D M E N T**

105 Remove line 95 and insert:

106 for future repeal; amending s. 125.0108, F.S.; authorizing  
107 counties with local affordable housing trust funds, or other  
108 similar local mechanism to provide for affordable housing, to  
109 levy tourist impact taxes under certain circumstances; requiring  
110 revenue received to be expended according to the county's  
111 affordable housing trust fund program, or other similar local  
112 mechanism; providing applicability; requiring such tax to take  
113 effect only upon express approval by a majority vote of those  
114 qualified electors in the county seeking to levy such tax,  
115 voting in a referendum; providing effective dates.