

RESOLUTION No. 2011-31-1424

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, EXPRESSING SUPPORT OF HOUSE BILL 141 AND SENATE BILL 466; EXPRESSING OPPOSITION TO SENATE BILL 980; PROVIDING FOR INSTRUCTIONS TO THE CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, currently, charter counties are able to impose an additional tax which is no greater than one percent (1%) for the purposes of tourist development ("Tourist Tax"), and

WHEREAS, Miami-Dade currently imposes such a tax, and

WHEREAS, House Bill 141 and Senate Bill 466, are pending before the Florida Legislature, and if approved, they would allow the additional one percent (1%) tourist tax to be used for the issuance of bonds related to the construction, reconstruction, or renovation of a professional sports facility within the boundaries of a county or an adjacent county, under certain circumstances, and

WHEREAS, Senate Bill 980 is also pending before the Florida Legislature, and it would allow charter counties to increase the rate of total consideration paid for hotel accommodations ("Convention Development Tax") from three percent (3%) to four percent (4%); however, it does not provide a mechanism for these tax dollars to be extended to pay for the renovation and/or construction of sport facilities, and

WHEREAS, SunLife Stadium ("Stadium") is the host stadium for the Miami Dolphins football team, and

WHEREAS, although the Stadium is located in the City of Miami Gardens, the Stadium is an entertainment designation of regional impact, for not only the South Florida area in general, but the Miami-Dade County specifically, and

WHEREAS, SunLife Stadium, draws tourists from all over the world to its sporting events, and many of these tourists stay in hotels in the greater Miami-Dade County area; as such, those tourists dollars should not be limited to construction and renovation of county-owned convention centers, but should also be used for the renovation or construction of sports facilities, like SunLife Stadium since the Stadium helps to generates some of those tourism dollars, and

WHEREAS, SunLife Stadium is a tourist destination and its success directly impacts the economic development and revitalization of the City of Miami Gardens, its residents and businesses, and

WHEREAS, it is important to the residents and businesses in Miami Gardens that Sun Life Stadium become a state of the art facility, that is able to compete with other facilities across the country for major events, including the Super Bowl, Pro Bowl, Concerts, Soccer Matches, Bowl Championship Series participation etc., because this would provide an economic stimulus for the City's economy by providing additional employment opportunities and by spurring the enhancement of existing businesses and the creation of new business, and

WHEREAS, having the ability to construct a canopy to cover the Stadium area and make other improvements to the Stadium would assist greatly in that effort and allow for greater usage of the facility for a greater variety of events and venues, and

WHEREAS, Councilman Oliver Gilbert, III is recommending, that the City Council lend its support to the Senate Bill 466 and House Bill 141 to provide for a mechanism to

assist with the modernization, construction, reconstruction, or renovation of Sun Life Stadium and oppose Senate Bill 980, which would not,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA AS FOLLOWS:

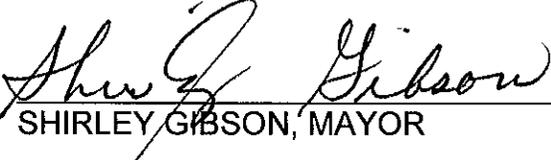
Section 1: ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2: AUTHORIZATION: The City Council of the City of Miami Gardens hereby expresses support of House Bill 141 and Senate Bill 466 and expresses opposition to Senate Bill 980.

Section 3: INSTRUCTIONS TO THE CITY CLERK: The City Clerk is hereby directed to send certified copies of this Resolution to the Speaker of the House, the President of the Senate, and to Chairperson of the Miami-Dade Legislative Delegation.

Section 4: EFFECTIVE DATE: This Resolution shall take effect immediately upon its final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON FEBRUARY 23, 2011.


SHIRLEY GIBSON, MAYOR

ATTEST:


RONETTA TAYLOR, MMC, CITY CLERK

PREPARED BY: SONJA KNIGHTON DICKENS, ESQ., CITY ATTORNEY

SPONSORED BY: COUNCILMAN OLIVER GILBERT, III

Moved by: Councilman Gilbert
Second by: Vice Mayor Campbell

VOTE: 6-0

Mayor Shirley Gibson	<u> X </u> (Yes)	<u> </u> (No)
Vice Mayor Aaron Campbell	<u> X </u> (Yes)	<u> </u> (No)
Councilwoman Lisa Davis	<u> X </u> (Yes)	<u> </u> (No)
Councilman Oliver Gilbert, III	<u> X </u> (Yes)	<u> </u> (No)
Councilwoman Sharon Pritchett	<u> </u> (Yes)	<u> </u> (No) (not present)
Councilwoman Felicia Robinson	<u> X </u> (Yes)	<u> </u> (No)
Councilman Andre' Williams	<u> X </u> (Yes)	<u> </u> (No)



1515 NW 167 Street, Building 5 Suite 200
Miami Gardens, Florida 33169

City of Miami Gardens Agenda Cover Memo

Council Meeting Date: <i>(Enter X in box)</i>	February 23, 2011		Item Type: <i>(Enter X in box)</i>	Resolution	Ordinance	Other	
				X			
Fiscal Impact: <i>(Enter X in box)</i>	Yes	No	Ordinance Reading: <i>(Enter X in box)</i>	1st Reading		2nd Reading	
		X		Public Hearing: <i>(Enter X in box)</i>	Yes	No	Yes
					X		
Funding Source:	N/A		Advertising Requirement: <i>(Enter X in box)</i>	Yes		No	
					X		
Contract/P.O. Required: <i>(Enter X in box)</i>	Yes	No	RFP/RFQ/Bid #:	N/A			
		X					
Strategic Plan Related <i>(Enter X in box)</i>	Yes	No	Strategic Plan Priority Area:	Strategic Plan Obj./Strategy: <i>(list the specific objective/strategy this item will address)</i> N/A			
		X					
Sponsor Name	Councilman Oliver G. Gilbert, III		Department:	Mayor and Council			

Short Title:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, EXPRESSING SUPPORT OF HOUSE BILL 141 AND SENATE BILL 466; EXPRESSING OPPOSITION TO SENATE BILL 980; PROVIDING FOR INSTRUCTIONS TO THE CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING AN EFFECTIVE DATE.

Staff Summary:

As a charter county, Miami-Dade imposes an additional tax on transient rental transactions, which is no greater than one percent (1%) for the purposes of tourist development. House Bill 141 and Senate Bill 466 are pending before the Florida Legislature, and if approved, they would allow the additional one percent (1%) Tourist Development Tax to be used for the issuance of bonds related to the construction, reconstruction, or renovation of a professional sports facility within the boundaries of a county or an adjacent county, under certain circumstances. In contrast to the afore-mentioned legislation, Senate Bill 980, would allow charter counties to increase the Convention Development Tax rate on transient rental transactions from three percent (3%) to four percent (4%). However, SB 980 does not provide a mechanism for tax dollars to be extended to pay for the renovation and/or construction of sport facilities.

The City of Miami Gardens is host to SunLife Stadium, a development that has significant regional economic impact in the South Florida area. The Stadium draws tourists from all over the world to its sporting events, and many of these tourists stay in hotels in the greater Miami-Dade County area. Due to the fact, that SunLife contributes to the number of transient rental transactions in the region, additional revenues gained from an increase in the tax rate should not be limited to construction and renovation of county-owned convention centers as currently proposed in SB 980.

It is important to the residents and businesses in Miami Gardens that Sun Life Stadium become a state of the art facility, which is able to compete with other stadiums across the country for major sporting events. As such, having the ability to construct a canopy to cover the Stadium area and make other improvements to the Stadium would assist greatly in that effort and allow for greater usage of the facility for a variety of events and venues.

In light of these facts, Councilman Oliver Gilbert, III is recommending, that the City Council lend its support to Senate Bill 466 and House Bill 141 to provide for a mechanism to assist with the modernization, construction, reconstruction, or renovation of Sun Life Stadium and oppose Senate Bill 980, which excludes revenues from being used for renovations to sporting facilities.

Proposed Action:

That the City Council approve the attached resolution supporting SB 466 and HB 141 and opposing SB 980 sponsored by Senator Bennett.

Attachment:

Attachment A: House and Senate Bills

HB 141

2011

1 A bill to be entitled
 2 An act relating to the tourist development tax; amending
 3 s. 125.0104, F.S.; providing additional bonding authority
 4 for a certain additional tourist development tax;
 5 providing a limitation on tax revenues received from such
 6 tax and used for certain purposes; limiting the
 7 expenditure of ad valorem tax revenue for expansion of
 8 facilities by a county imposing a tourist development tax
 9 for certain purposes; providing for nonapplication of a
 10 prohibition against levying such tax in certain cities and
 11 towns under certain conditions; providing for controlling
 12 application notwithstanding certain contrary authority;
 13 providing an effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

16
 17 Section 1. Paragraph (n) of subsection (3) of section
 18 125.0104, Florida Statutes, is amended to read:

19 125.0104 Tourist development tax; procedure for levying;
 20 authorized uses; referendum; enforcement.—

21 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

22 (n)1. In addition to any other tax that is imposed under
 23 this section, a county that has imposed the tax under paragraph
 24 (1) may impose an additional tax that is no greater than 1
 25 percent on the exercise of the privilege described in paragraph
 26 (a) by a majority plus one vote of the membership of the board
 27 of county commissioners in order to:

28 a.1 Pay the debt service on bonds issued to finance:

57 meeting, banquet, and exhibition spaces that facilitate or
 58 enhance the use of the existing convention center, and to pay
 59 the planning and design costs incurred prior to the issuance of
 60 any such bonds.

61 b.2. Promote and advertise tourism in the State of Florida
 62 and nationally and internationally; however, if tax revenues are
 63 expended for an activity, service, venue, or event, the
 64 activity, service, venue, or event shall have as one of its main
 65 purposes the attraction of tourists as evidenced by the
 66 promotion of the activity, service, venue, or event to tourists.

67 2. In any county in which the tax authorized by this
 68 paragraph is imposed initially on or after January 1, 2012, the
 69 tax revenues received from the imposition of such tax and used
 70 for the purposes set forth in sub-sub-subparagraph 1.a.(III) and
 71 sub-subparagraph 1.b. in the aggregate may not exceed 49.9
 72 percent of the total tax revenues received from the imposition
 73 of such tax.

74 3. A county that imposes the tax authorized in this
 75 paragraph may not expend any ad valorem tax revenues for the
 76 acquisition, expansion, construction, reconstruction, or
 77 renovation of a facility for which tax revenues are used
 78 pursuant to subparagraph 1. The provision of paragraph (b) which
 79 prohibits any county authorized to levy a convention development
 80 tax pursuant to s. 212.0305 from levying more than the 2-percent
 81 tax authorized by this section shall not apply to the additional
 82 tax authorized by this paragraph. In addition, the prohibition
 83 under paragraph (b) against any additional levy under this
 84 section in any cities or towns presently imposing a municipal

HB 141

2011

85 resort tax as authorized by chapter 67-930, Laws of Florida,
 86 does not apply to the levy of the additional tax authorized by
 87 this paragraph and the additional tax authorized by this
 88 paragraph may be levied in such cities and towns to pay debt
 89 service on bonds issued pursuant to this subsection; however,
 90 such bonds must be issued no later than December 14, 2015, but
 91 may be refunded and refinanced at the discretion of the issuer
 92 ~~in counties which levy convention development taxes pursuant to~~
 93 ~~s. 212.0305(4)(a).~~ Subsection (4) does not apply to the adoption
 94 of the additional tax authorized in this paragraph. The
 95 effective date of the levy and imposition of the tax authorized
 96 under this paragraph is the first day of the second month
 97 following approval of the ordinance by the board of county
 98 commissioners or the first day of any subsequent month specified
 99 in the ordinance. A certified copy of such ordinance shall be
 100 furnished by the county to the Department of Revenue within 10
 101 days after approval of the ordinance.

102 4. This paragraph controls over any contrary provision of
 103 subsection (5).

104 Section 2. This act shall take effect July 1, 2011.

By Senator Negrón

28-00341A-11

2011466

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

A bill to be entitled
An act relating to the tourist development tax;
amending s. 125.0104, F.S.; providing additional
bonding authority for a certain additional tourist
development tax; providing a limitation on tax
revenues received from such tax and used for certain
purposes; limiting the expenditure of ad valorem tax
revenue for expansion of facilities by a county
imposing a tourist development tax for certain
purposes; providing for nonapplication of a
prohibition against levying such tax in certain cities
and towns under certain conditions; providing for
controlling application notwithstanding certain
contrary authority; providing an effective date.

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

Section 1. Paragraph (n) of subsection (3) of section
125.0104, Florida Statutes, is amended to read:

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

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.-

(n)1. In addition to any other tax that is imposed under
this section, a county that has imposed the tax under paragraph
(l) may impose an additional tax that is no greater than 1
percent on the exercise of the privilege described in paragraph
(a) by a majority plus one vote of the membership of the board
of county commissioners in order to:

a.1- Pay the debt service on bonds issued to finance:

28-00341A-11

2011466

88 this paragraph and the additional tax authorized by this
89 paragraph may be levied in such cities and towns to pay debt
90 service on bonds issued pursuant to this subsection; however,
91 such bonds must be issued no later than December 14, 2015, but
92 may be refunded and refinanced at the discretion of the issuer
93 ~~in counties which levy convention development taxes pursuant to~~
94 ~~s. 212.0305(4)(a).~~ Subsection (4) does not apply to the adoption
95 of the additional tax authorized in this paragraph. The
96 effective date of the levy and imposition of the tax authorized
97 under this paragraph is the first day of the second month
98 following approval of the ordinance by the board of county
99 commissioners or the first day of any subsequent month specified
100 in the ordinance. A certified copy of such ordinance shall be
101 furnished by the county to the Department of Revenue within 10
102 days after approval of the ordinance.

103 4. This paragraph controls over any contrary provision of
104 subsection (5).

105 Section 2. This act shall take effect July 1, 2011.

By Senator Bennett

21-00928B-11

2011980__

1 A bill to be entitled
 2 An act relating to convention development taxes;
 3 amending s. 212.0305, F.S.; making technical and
 4 grammatical changes; authorizing an increase in the
 5 rate of the charter county convention development tax;
 6 specifying permissible uses of the additional
 7 revenues; providing an effective date.

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

10
 11 Section 1. Subsection (3) and paragraphs (a) and (b) of
 12 subsection (4) of section 212.0305, Florida Statutes, are
 13 amended to read:

14 212.0305 Convention development taxes; intent;
 15 administration; authorization; use of proceeds.—

16 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

17 (a)1. The convention development tax on transient rentals
 18 imposed by the governing body of any county applies ~~authorized~~
 19 ~~to so levy shall apply~~ to the amount of any payment made by any
 20 person to rent, lease, or use for a period of 6 months or less
 21 any living quarters or accommodations in a hotel, apartment
 22 hotel, motel, resort motel, apartment, apartment motel,
 23 roominghouse, tourist or trailer camp, mobile home park,
 24 recreational vehicle park, condominium, or timeshare resort. If
 25 ~~When~~ receipt of consideration is by way of property other than
 26 money, the tax is ~~shall be~~ levied and imposed on the fair market
 27 value of the ~~such~~ nonmonetary consideration. Any payment made by
 28 a person to rent, lease, or use any living quarters or
 29 accommodations that ~~which~~ are exempt from the tax imposed under

21-00928B-11

2011980

30 s. 212.03 ~~are shall likewise be~~ exempt from any tax imposed
31 under this section.

32 2.a. Tax is ~~shall be~~ due on the consideration paid for
33 occupancy in the county pursuant to a regulated short-term
34 product, as defined in s. 721.05, or occupancy in the county
35 pursuant to a product that would be deemed a regulated short-
36 term product if the agreement to purchase the short-term right
37 was executed in this state. The ~~Such~~ tax shall be collected on
38 the last day of occupancy within the county unless such
39 consideration is applied to the purchase of a timeshare estate.
40 The occupancy of an accommodation of a timeshare resort pursuant
41 to a timeshare plan, a multisite timeshare plan, or an exchange
42 transaction in an exchange program, as defined in s. 721.05, by
43 the owner of a timeshare interest or by a such-owner's ~~guest of~~
44 the owner who, ~~which~~ ~~guest~~ is not paying monetary consideration
45 ~~to the owner or to a third party~~ for the benefit of the owner,
46 is not a privilege subject to taxation under this section. A
47 membership or transaction fee paid by a timeshare owner which
48 ~~that~~ does not provide the timeshare owner with the right to
49 occupy any specific timeshare unit but merely provides the
50 timeshare owner with the opportunity to exchange a timeshare
51 interest through an exchange program is a service charge and is
52 not subject to taxation under this section.

53 b. Consideration paid for the purchase of a timeshare
54 license in a timeshare plan, as defined in s. 721.05, is rent
55 subject to taxation under this section.

56 (b) The ~~tax shall be charged by the person receiving the~~
57 consideration for the lease or rental, and the tax, shall charge
58 the tax and collect the tax ~~be collected~~ from the lessee,

21-00928B-11

2011980

59 tenant, or customer at the time of payment of the consideration
60 for the ~~such~~ lease or rental.

61 (c) The person receiving the consideration for such rental
62 or lease shall receive, account for, and remit the tax to the
63 department at the time and in the manner provided for persons
64 who collect and remit taxes pursuant to ~~under~~ s. 212.03. The
65 same duties and privileges imposed by this chapter upon dealers
66 in tangible property respecting the collection and remission of
67 tax; the making of returns; the keeping of books, records, and
68 accounts; and compliance with the rules of the department in the
69 administration of this chapter apply to and are binding upon all
70 persons who are subject to ~~the provisions of~~ this section.
71 However, the department may authorize a quarterly return and
72 payment if ~~when~~ the tax remitted by the dealer for the preceding
73 quarter did not exceed \$25.

74 (d) The department shall keep records showing the amount of
75 taxes collected, including records of ~~which records shall~~
76 ~~disclose~~ the taxes collected from each county in which a local
77 government resort tax is levied. These records are ~~shall be~~
78 subject to ~~the provisions of~~ s. 213.053 and are confidential and
79 exempt from ~~the provisions of~~ s. 119.07(1).

80 (e) The ~~collections received by the~~ department shall pay
81 and return the collections of the tax ~~from the tax~~, less its
82 costs of administration, ~~shall be paid and returned~~ monthly to
83 the county that ~~which~~ imposed the tax, ~~for use by the county as~~
84 ~~provided in this section.~~ A county shall place the ~~Such~~ receipts
85 from the tax ~~shall be placed~~ in a specific trust fund or funds
86 created by the county.

87 (f) The department shall adopt ~~promulgate~~ such rules and

21-00928B-11

2011980

88 shall prescribe and publish such forms as may be necessary to
89 administer ~~effectuate the purposes of~~ this section. The
90 department may ~~is authorized to~~ establish audit procedures and
91 ~~to~~ assess for delinquent taxes.

92 (g) The estimated tax provisions contained in s. 212.11 do
93 not apply to the administration of any tax levied under this
94 section.

95 (h) Any person taxable under this section who, either by
96 himself or herself or through the person's agents or employees,
97 fails or refuses to charge and collect the taxes provided in
98 this section ~~herein provided~~ from the person paying any rental
99 or lease is, ~~in addition to being~~ personally liable for the
100 payment of the tax and commits, ~~guilty of~~ a misdemeanor of the
101 first degree, punishable as provided in s. 775.082 or s.
102 775.083.

103 (i) A ~~No~~ person may not ~~shall~~ advertise or hold out to the
104 public in any manner, directly or indirectly, that he or she
105 will absorb all or any part of the tax; that he or she will
106 relieve the person paying the rental of the payment of all or
107 any part of the tax; or that the tax will not be added to the
108 rental or lease consideration or, if added, that the tax or any
109 part of the tax ~~thereof~~ will be refunded or refused, either
110 directly or indirectly, by any method ~~whatsoever~~. Any person who
111 willfully violates any provision of this paragraph commits ~~is~~
112 ~~guilty of~~ a misdemeanor of the first degree, punishable as
113 provided in s. 775.082 or s. 775.083.

114 (j) The tax constitutes ~~shall constitute~~ a lien on the
115 property of the lessee, customer, or tenant in the same manner
116 as, and is ~~shall be~~ collectible as are, liens authorized and

21-00928B-11

2011980

117 imposed by ss. 713.67, 713.68, and 713.69.

118 (k) Any tax levied pursuant to this section is ~~shall be~~ in
 119 addition to any other tax imposed under ~~pursuant to~~ this chapter
 120 and is in addition to all other taxes and fees and the
 121 consideration for the rental or lease.

122 (l) The department shall administer the taxes levied under
 123 this section herein as increases in the rate of the tax
 124 authorized in s. 125.0104. The department shall collect and
 125 enforce ~~the provisions of~~ this section and s. 125.0104 in
 126 conjunction with each other in those counties authorized to levy
 127 the taxes authorized in this section herein. The department
 128 shall distribute the proceeds received from the taxes levied
 129 under ~~pursuant to~~ this section and s. 125.0104 in proportion to
 130 the rates of the taxes authorized to the appropriate trust funds
 131 as provided by law. If the department receives an ~~In the event~~
 132 ~~of~~ underpayment of the total amount due by a taxpayer pursuant
 133 to this section and s. 125.0104, the department must ~~shall~~
 134 distribute the amount received in proportion to the rates of the
 135 taxes authorized to the appropriate trust funds as provided by
 136 law and the penalties and interest due on both of the said ~~the~~ taxes
 137 apply ~~shall be applicable~~.

138 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 139 REQUIREMENTS.—

140 (a) *Consolidated government levy for convention*
 141 *development.*—

142 1. Each county that operates under a government
 143 consolidated with that of one or more municipalities in the
 144 county may impose, pursuant to an ordinance enacted by the
 145 governing body of the county, a levy on the exercise within its

21-00928B-11

2011980

146 boundaries of the taxable privilege of leasing or letting
147 transient rental accommodations described in subsection (3) at
148 the rate of 2 percent of each dollar and major fraction of each
149 dollar of the total consideration charged for the privilege
150 ~~therefor~~. The proceeds of this levy shall be known as the
151 consolidated county convention development tax.

152 2. The county shall furnish to the department, within 10
153 days after approval of the ordinance imposing the levy, a copy
154 of the ordinance. The effective date of imposition of the levy
155 must be the first day of any month that is at least 60 days
156 after enactment of the ordinance.

157 3. All consolidated county convention development moneys,
158 including any interest accrued on the moneys ~~thereon~~, received
159 by a county imposing the levy may ~~must~~ be used only as follows
160 ~~in any of the following manners, although the utilization~~
161 ~~authorized in sub-subparagraph a. shall apply only to~~
162 ~~municipalities with a population of 10,000 or more:~~

163 a. To promote and advertise tourism by a municipality
164 having a population of 10,000 or more;

165 b. To extend, enlarge, and improve existing publicly owned
166 convention centers in the county;

167 c. To construct a multipurpose
168 convention/coliseum/exhibition center or the maximum components
169 of a multipurpose center ~~thereof~~ as funds permit in the county;
170 and

171 d. To acquire, construct, extend, enlarge, remodel, repair,
172 improve, or maintain one or more convention centers, stadiums,
173 exhibition halls, arenas, coliseums, or auditoriums.

174 4. For the purposes of completion of any project under this

21-00928B-11

2011980

175 paragraph, tax revenues and interest accrued may be used:

176 a. As collateral, pledged, or hypothecated for projects
177 authorized by this paragraph, including bonds issued in
178 connection with a project ~~therewith~~; or

179 b. As a pledge or capital contribution in conjunction with
180 a partnership, joint venture, or other business arrangement
181 between the county and one or more business entities for
182 projects authorized by this paragraph.

183 5.a. The county may designate or appoint an authority to
184 administer and disburse such proceeds and any other related
185 source of revenue. However, the annual budget of the authority
186 must be ~~is~~ subject to approval of the governing body of the
187 county.

188 b. Except as otherwise provided by law, one-half of the
189 proceeds of the tax which are collected within a municipality
190 the government of which is not consolidated with that of the
191 county must, at the request of the governing body of the
192 municipality, be remitted to the municipality. The revenue
193 remitted to a municipality under this sub-subparagraph may be
194 used by the municipality only for the purposes and in the manner
195 authorized in this paragraph, but the municipality may enter
196 into an interlocal agreement with the county or with any other
197 municipality in the county to use the ~~such~~ revenue to jointly
198 finance any project authorized by this paragraph. This sub-
199 subparagraph does not apply to the distribution to the county of
200 any convention development tax revenues necessary to repay the
201 principal of or the interest on any bonds issued under sub-
202 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
203 subparagraph, if the governing body of such a municipality

21-00928B-11

2011980

204 adopts a resolution stating that the municipality is unable to
 205 use such revenue for any purpose authorized in this paragraph,
 206 the municipality may use the revenue to acquire and develop
 207 municipal parks, lifeguard stations, or athletic fields.

208 6. The consolidated county convention development tax is
 209 ~~shall be~~ in addition to any other levy imposed under this
 210 section.

211 7. Revenues collected and returned to the county must be
 212 deposited in a convention development trust fund, which must be
 213 established by the county as a condition precedent to receipt of
 214 such funds.

215 (b) *Charter county levy for convention development.*—

216 1. Each county, as defined in s. 125.011(1), may impose,
 217 under an ordinance enacted by the governing body of the county,
 218 a levy on the exercise within its boundaries of the taxable
 219 privilege of leasing or letting transient rental accommodations
 220 described in subsection (3) at the rate of 3 percent or 4
 221 percent of the total consideration charged for the privilege
 222 ~~therefor~~. The proceeds of this levy shall be known as the
 223 charter county convention development tax.

224 2. All charter county convention development moneys,
 225 including any interest accrued thereon, received by a county
 226 imposing the levy shall be used as follows:

227 a. One-half of the proceeds of a 4 percent levy or two-
 228 thirds of the proceeds of a 3 percent levy shall be used to
 229 extend, enlarge, expand, and improve the largest existing
 230 publicly owned convention center in the county.

231 b. One-fourth of the proceeds of 4 percent levy or one-
 232 third of the proceeds of a 3 percent levy shall be used to

21-00928B-11

2011980

233 construct a new multipurpose convention/coliseum/exhibition
234 center/stadium or the maximum components thereof as funds permit
235 in the most populous municipality in the county.

236 c. One-fourth of the proceeds of a 4 percent levy shall be
237 used solely to extend, enlarge, remodel, repair, improve, plan
238 for, operate, manage, or maintain the largest existing publicly
239 owned convention center in the county, including the pledge of
240 the proceeds as security for the payment of bonds or other
241 obligations issued in connection with such convention center
242 projects. Notwithstanding sub-subparagraph f., these proceeds
243 may not be used to pay debt service or other obligations on
244 bonds payable from the proceeds that must be used for the
245 purposes in sub-subparagraphs a. and b.

246 d.e. After the completion of any project under sub-
247 subparagraph a., the tax revenues and interest accrued under
248 sub-subparagraph a. may be used to acquire, construct, extend,
249 enlarge, remodel, repair, improve, expand, plan for, operate,
250 manage, or maintain one or more nonprofit publicly owned or
251 operated convention centers, stadiums, exhibition halls, arenas,
252 coliseums, auditoriums, or golf courses, and may be used to
253 acquire and construct an intercity light rail transportation
254 system as described in the Light Rail Transit System Status
255 Report to the Legislature dated April 1988. The transit system
256 must, which shall provide a means to transport persons to and
257 from the largest existing publicly owned convention center in
258 the county and the hotels north of the convention center and to
259 and from the downtown area of the most populous municipality in
260 the county as determined by the county.

261 e.d. After completion of any project under sub-subparagraph

21-00928B-11

2011980__

262 b., the tax revenues and interest accrued under sub-subparagraph
263 b. may be used, as determined by the county, to operate an
264 authority created pursuant to subparagraph 4. or to acquire,
265 construct, extend, enlarge, remodel, repair, improve, operate,
266 or maintain one or more convention centers, stadiums, exhibition
267 halls, arenas, coliseums, auditoriums, golf courses, or related
268 buildings and parking facilities in the most populous
269 municipality in the county.

270 f.e. For the purposes of completion of any project pursuant
271 to this paragraph, tax revenues and interest accrued may be
272 used:

273 (I) As collateral, pledged, or hypothecated for projects
274 authorized by this paragraph, including bonds issued in
275 connection with a project ~~therewith~~; or

276 (II) As a pledge or capital contribution in conjunction
277 with a partnership, joint venture, or other business arrangement
278 between a municipality and one or more business entities for
279 projects authorized by this paragraph.

280 3. The governing body of each municipality in which a
281 municipal tourist tax is levied may adopt a resolution
282 prohibiting imposition of the charter county convention
283 development levy within the ~~such~~ municipality. If the governing
284 body adopts such a resolution, the convention development levy
285 shall be imposed by the county in all other areas of the county
286 except the ~~such~~ municipality. Revenues from a charter county
287 convention development levy ~~No funds collected pursuant to this~~
288 ~~paragraph~~ may not be expended in a municipality that ~~which~~ has
289 prohibited the imposition of the tax ~~adopted such a resolution~~.

290 4.a. Before the county enacts an ordinance imposing or

21-00928B-11

2011980

291 increasing the levy, the county shall notify the governing body
292 of each municipality in which projects are to be developed
293 pursuant to sub-subparagraph 2.a., sub-subparagraph 2.b., sub-
294 subparagraph 2.c., ~~or~~ sub-subparagraph 2.d, or sub-subparagraph
295 2.e. As a condition precedent to receiving funding, the
296 governing bodies of the ~~such~~ municipalities shall designate or
297 appoint an authority having ~~that shall have~~ the sole power to:

298 (I) Approve the concept, location, program, and design of
299 the facilities or improvements to be built in accordance with
300 this paragraph and to administer and disburse such proceeds and
301 any other related source of revenue.

302 (II) Appoint and dismiss the authority's executive
303 director, general counsel, and any other consultants retained by
304 the authority. The governing body may ~~shall have the right to~~
305 approve or disapprove the initial appointment of the authority's
306 executive director and general counsel.

307 b. The members of each such authority shall be appointed by
308 the governing body of the municipality to terms ~~serve for a term~~
309 of at least ~~not less than~~ 1 year ~~and shall be appointed by the~~
310 ~~governing body of such municipality.~~ The annual budget of the
311 ~~such~~ authority is ~~shall be~~ subject to the approval of the
312 governing body of the municipality. If the governing body does
313 not approve the budget, the authority shall use as the
314 authority's budget the ~~previous fiscal year~~ budget from the
315 previous fiscal year.

316 c. The authority, by resolution to be adopted from time to
317 time, may invest and reinvest the proceeds from the convention
318 development tax and any other revenues generated by the
319 authority in the same manner that the municipality in which the

21-00928B-11

2011980__

320 authority is located may invest surplus funds.

321 5. The charter county convention development levy is ~~shall~~
 322 ~~be~~ in addition to any other levy imposed pursuant to this
 323 section.

324 6. A certified copy of the ordinance imposing the levy
 325 shall be furnished by the county to the department within 10
 326 days after approval of such ordinance. The effective date of
 327 imposition of the levy is ~~shall be~~ the first day of any month at
 328 least 60 days after enactment of the ordinance.

329 7. Revenues collected pursuant to this paragraph must ~~shall~~
 330 be deposited in a convention development trust fund, which shall
 331 be established by the county as a condition precedent to receipt
 332 of the ~~such~~ funds.

333 Section 2. This act shall take effect July 1, 2011.