

## Attachment 1 - 1987 Florida Statute 125.0104

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

### (5) AUTHORIZED USES OF REVENUE.-

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities;

2. To promote and advertise tourism in the State of Florida and nationally and internationally;

3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county; or

4. To finance beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access.

(b) Tax revenues received pursuant to this section by a county of less than 500,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to Section 125.0104(5)(a), Florida be based on the most recent population estimates prepared pursuant to the provisions of Section 186.901, Florida Statutes. These population estimates shall be those in effect on July 1 of each year.

(1) To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more museums, zoological parks, fishing piers or nature centers which are publically owned and operated or owned and operated by not-for-profit organizations and open to the public.