

The 2016 Florida Statutes

[Title XIV](#)

[Chapter 212](#)

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TAXATION AND FINANCE TAX ON SALES, USE, AND OTHER TRANSACTIONS

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

(1) Any county, as defined in s. [125.011\(1\)](#), may impose the following additional taxes, by ordinance adopted by a majority vote of the governing body:

(a) At the rate of 2 percent on the sale of food, beverages, or alcoholic beverages in hotels and motels only.

(b) At the rate of 1 percent 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, except for hotels and motels; however, the tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption.

(2)(a)1. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, that had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt from the tax authorized by paragraph (1)(b).

2. For purposes of determining qualification for this exemption, each such establishment must determine the annual gross revenues of the business at the end of each calendar year. If an establishment's exemption status changes, the establishment must cease or begin collection of the tax effective the following February 1, in accordance with its new exemption status. An establishment must notify the tax collector of the county levying the tax of such change in writing no later than 20 days after the end of the calendar year.

3. Each newly opened establishment must collect the tax authorized by paragraph (1)(b) for 45 days commencing with its first day of business. After such time a newly opened business may cease collecting the tax if its projected gross annual revenues are \$400,000 or less. Projected gross annual revenues shall be determined by dividing gross revenues for the first 45 days by 45, and multiplying the resulting quotient by 365. Newly opened businesses which cease collecting the tax must notify the tax collector of the county levying the tax within 20 days after the last day the tax is collected. A newly opened establishment which has been in business for less than 45 days as of the end of its first calendar year is exempt from the provisions of subparagraph 2. for that calendar year.

(b) Sales in any veterans' organization are exempt from the tax authorized by paragraph (1)(b).

(c) All transactions that are exempt from the state sales tax are exempt from the taxes authorized by subsection (1).

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1).

(3)(a) The proceeds of the tax authorized by paragraph (1)(a) shall be allocated by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for promoting the county and its constituent cities as a destination site for conventions, trade shows, and pleasure travel, to be used for purposes provided in s. [125.0104\(5\)\(a\)2.](#) or 3., 1992 Supplement to the Florida Statutes 1991. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds of such tax for the purposes described in s. [125.0104\(5\)\(a\)2.](#) or 3., 1992 Supplement to the Florida Statutes 1991.

¹(b) For the first 12 months, the proceeds from the tax authorized by paragraph (1)(b) shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment,

mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers, and the remainder shall be used for the other purposes set forth in this paragraph. In addition, the proceeds of the tax and the interest accrued on those proceeds may be used as collateral, pledged, or hypothecated for projects authorized by this paragraph, including bonds issued in connection therewith. Prior to enactment of the ordinance levying and imposing the tax provided for by paragraph (1)(b), the county shall appoint a representative task force including, but not limited to, service providers, homeless persons' advocates, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for addressing the needs of persons who have become, or are about to become, homeless. The governing board of the county shall adopt this countywide plan for addressing homeless needs as part of the ordinance levying the tax.

(c) The county and each municipality in that county shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the 2 fiscal years preceding the date of levying this tax.

(4) A certified copy of the ordinance that authorizes the imposition of a tax authorized by this section shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance.

(5) A tax authorized by this section may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax.

(6) Any county levying a tax authorized by this section must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. [125.0104](#), 1992 Supplement to the Florida Statutes 1991. The county's ordinance shall also provide for brackets applicable to taxable transactions.

(7) Each county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

History.—s. 2, ch. 89-362; s. 4, ch. 93-233; ss. 1, 2, ch. 94-351; ss. 71, 72, ch. 94-353.

¹**Note.**—As amended by s. 71, ch. 94-353. Paragraph (b) was also amended by s. 1, ch. 94-351. The ch. 94-353 version is published here as the last expression of legislative will. Paragraph (b), as amended by s. 1, ch. 94-351, reads:

(b) For the first 12 months, the proceeds from the tax authorized by paragraph (1)(b) shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers, and the remainder shall be used for the other purposes set forth in this paragraph. In addition, the proceeds of the tax and interest accrued may be used as collateral, pledged or hypothecated, for any projects authorized by this paragraph, including bonds issued in connection therewith. Prior to enactment of the ordinance levying and imposing the tax provided for by paragraph (1)(b), the county shall appoint a representative task force including, but not limited to, service providers, homeless advocates, and impacted jurisdictions to prepare and submit to the governing board of the county for its approval a plan for addressing the needs of persons who have become, or are about to become, homeless. The governing board of the county shall adopt this countywide plan for addressing homeless needs as part of the ordinance levying the tax.

Note.—Former s. 125.0104(3)(n).