

**PROPOSED**

## ORDINANCE NO.

1 AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD  
2 COUNTY, FLORIDA, PERTAINING TO TOURIST DEVELOPMENT TAXES; AMENDING  
3 SECTION 31½-16 OF THE BROWARD COUNTY CODE OF ORDINANCES (“CODE”);  
4 AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN  
5 EFFECTIVE DATE.

6 (Sponsored by the Board of County Commissioners)

7  
8 WHEREAS, Section 125.0104, Florida Statutes, authorizes counties to impose a  
9 tourist development tax (“TDT”) on rentals or leases of accommodations in hotels, motels,  
10 apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare  
11 resorts for a term of six (6) months or less;

12 WHEREAS, in addition to any other TDT imposed by a county pursuant to  
13 Section 125.0104, Florida Statutes, a county may levy up to an additional one percent  
14 (1%) TDT on the total amount charged for transient rental transactions, the revenues of  
15 which may be used for the purposes set forth in Section 125.0104(3)(l), Florida Statutes  
16 (“Fourth Cent”), including (1) paying the debt service on bonds issued to finance the  
17 construction, reconstruction, or renovation of a professional sports franchise facility, (2)  
18 paying for certain costs relating to convention centers; and (3) promoting and advertising  
19 tourism in the State of Florida and nationally and internationally;

20 WHEREAS, a county that has imposed the Fourth Cent may also levy and impose  
21 an additional one percent (1%) TDT pursuant to Section 125.0104(3)(n), Florida Statutes

22 (“Fifth Cent”), including for purposes of (1) paying the debt service on bonds issued to  
23 finance the construction, reconstruction, or renovation of a professional sports franchise  
24 facility, and (2) promoting and advertising tourism in the State of Florida and nationally  
25 and internationally;

26 WHEREAS, on April 23, 1996, the Broward County (“County”) Board of County  
27 Commissioners (“Board”) enacted Ordinance No. 96-09, which (1) levied and imposed  
28 the Fourth Cent to assist in the County’s payment of the debt service on bonds issued to  
29 finance the construction of a professional sports facility and for such other purposes as  
30 authorized by law, and (2) created Section 31½-16(3) of the Broward County Code of  
31 Ordinances (“Code”);

32 WHEREAS, on April 23, 1996, the Board also enacted Ordinance No. 96-10, which  
33 (1) levied and imposed the Fifth Cent to assist in the County’s payment of the debt service  
34 on bonds issued to finance the construction, reconstruction, or renovation of a facility for  
35 a professional sports franchise, and (2) created Section 31½-16(4) of the Code;

36 WHEREAS, in 1996 the County issued its \$135,360,000 Broward County, Florida,  
37 Professional Sports Facilities Tax and Revenue Bonds, Series 1996A, and its  
38 \$48,740,000 Taxable Series 1996B (“Broward County Civic Arena Project”) (collectively,  
39 “Arena Bonds”), for the development of the Broward County Civic Arena, home of the  
40 National Hockey League team, the Florida Panthers, secured by the revenues of the  
41 Fourth Cent and the Fifth Cent;

42 WHEREAS, on October 13, 1998, the Board enacted Ordinance No. 1998-34,  
43 which amended Section 31½-16(3) of the Code to limit the use of the Fourth Cent from  
44 the full set of uses permitted under Florida law to only assist in the payment of debt service

45 for the Arena Bonds or, if the tax revenue is not needed for the Arena Bonds, then the  
46 County may use the funds to pay debt service on bonds or notes issued to finance the  
47 construction, reconstruction, or renovation of the Broward County Convention Center  
48 (“Convention Center”) and to pay for planning and design costs related to such  
49 Convention Center bonds or notes; and

50 WHEREAS, the Board has determined that it is in the best interest of the County  
51 to amend the Code to revert the provisions of Section 31½-16(3) of the Code to the  
52 language in the original levy of the Fourth Cent, and to amend Section 31½-16(3) and  
53 Section 31½-16(4) of the Code, so that revenues derived from the Fourth and Fifth Cents  
54 may be used for all purposes authorized under Section 125.0104, Florida Statutes,

55 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
56 BROWARD COUNTY, FLORIDA:

57 Section 1. Section 31½-16 of the Broward County Code of Ordinances is  
58 hereby amended to read as follows:

59 **Sec. 31½-16. Levied.**

60 . . .

61 (3) In addition to the two percent (2%) tax imposed under paragraph (1) and  
62 the one percent (1%) tax imposed under paragraph (2) hereof, the county hereby levies,  
63 imposes, and sets an additional one percent (1%) tax pursuant to §  
64 Section 125.0104(3)(l), F.S. Florida Statutes, on the exercise of the privilege described in  
65 paragraph (1) ~~in order to assist in the payment of the debt service on bonds issued to~~  
66 ~~finance the construction of a professional sports franchise facility or if such proceeds of~~  
67 ~~the tax imposed pursuant to this section are not needed for the debt service on the~~

68 ~~outstanding bonds issued by Broward County to finance the construction of the Broward~~  
69 ~~County Civic Arena Project, as set forth in the debt service schedule attached hereto as~~  
70 ~~Exhibit "A," and as provided for in the Trust Indenture for the Arena Bonds dated~~  
71 ~~September 1, 1996, then the county may use the proceeds of such tax in order to assist~~  
72 ~~in the payment of debt service on bonds and/or notes issued to finance the construction,~~  
73 ~~reconstruction, or renovation of the Broward County Convention Center, and to pay the~~  
74 ~~planning and design costs incurred prior to the issuance of such bonds and/or notes in~~  
75 ~~an amount not to exceed Nine Million Dollars (\$9,000,000), the proceeds of which shall~~  
76 ~~be used for any or all of the authorized uses permitted by Section 125.0104(3)(l), Florida~~  
77 ~~Statutes. The one percent (1%) tax imposed pursuant to § Section 125.0104(3)(l), F.S.~~  
78 ~~Florida Statutes, shall not be subject to, and is exempt from, the requirements of~~  
79 ~~Section 31½-17 31½-17 of the Broward County Code.~~

80 (4) In addition to the two percent (2%) tax imposed under paragraph (1), the  
81 one percent (1%) tax imposed under paragraph (2), and the one percent (1%) tax  
82 imposed under paragraph (3), the county hereby levies, imposes, and sets an additional  
83 one percent (1%) tax pursuant to § Section 125.0104(3)(n), F.S. Florida Statutes, on the  
84 exercise of the privilege described in paragraph (1) ~~in order to assist in the payment of~~  
85 ~~the debt service on bonds issued to finance the construction, reconstruction, or renovation~~  
86 ~~of a professional sports franchise as defined in § 288.1162, F.S., the proceeds of which~~  
87 ~~shall be used for any or all of the authorized uses permitted by Section 125.0104(3)(n),~~  
88 ~~Florida Statutes. The one percent (1%) tax imposed pursuant to § Section 125.0104(3)(n),~~  
89 ~~F.S. Florida Statutes, shall not be subject to, and is exempt from, the requirements of~~  
90 ~~Section 31½-17 of the Broward County Code.~~

91 . . .

92 Section 2. Severability.

93 If any portion of this Ordinance is determined by any court to be invalid, the invalid  
94 portion will be stricken, and such striking will not affect the validity of the remainder of this  
95 Ordinance. If any court determines that this Ordinance, in whole or in part, cannot be  
96 legally applied to any individual, group, entity, property, or circumstance, such  
97 determination will not affect the applicability of this Ordinance to any other individual,  
98 group, entity, property, or circumstance.

99 Section 3. Inclusion in the Broward County Code of Ordinances.

100 It is the intention of the Board of County Commissioners that the provisions of this  
101 Ordinance become part of the Broward County Code of Ordinances as of the effective  
102 date. The sections of this Ordinance may be renumbered or relettered and the word  
103 “ordinance” may be changed to “section,” “article,” or such other appropriate word or  
104 phrase to the extent necessary to accomplish such intention.

105 Section 4. Effective Date.

106 This Ordinance is effective as of the date provided by law.

ENACTED

**PROPOSED**

FILED WITH THE DEPARTMENT OF STATE

EFFECTIVE

Approved as to form and legal sufficiency:  
Andrew J. Meyers, County Attorney

By: /s/ Claudia Capdesuner 02/13/2025  
Claudia Capdesuner (date)  
Assistant County Attorney

By: /s/ Annika E. Ashton 02/13/2025  
Annika E. Ashton (date)  
Deputy County Attorney

CC/sr  
PSF TDT Ordinance  
02/13/2025  
#1145788v6

Coding: Words ~~stricken~~ are deletions from existing text. Words underlined are additions to existing text.