

APPENDIX P: TRANSIENT LODGING AND FOOD AND BEVERAGE TAXES

FOR TOURIST DEVELOPMENT, CONVENTION DEVELOPMENT, AND HOMELESS AND DOMESTIC VIOLENCE PROGRAMS AND FACILITIES

Tax	Imposed	Permissible Use	Distributed To	Collections*
2% Tourist Development** - Transient Lodging	1978	Convention centers, arenas, auditoriums; promote and advertise tourism; convention/tourist bureaus; beach maintenance/improvements	60% less \$1,250,000 to Greater Miami Convention and Visitors Bureau; 20% to Dept. of Cultural Affairs; 20% to facilities within the City of Miami; \$1,250,000 to the Tourist Development Council grants	FY 2019-20 Actual: \$ 22,170,486 FY 2020-21 Actual: \$ 27,457,469 FY 2021-22 Estimate: \$ 25,765,000

Florida Statutes Section 125.0104; County Code section 29-51

2% Tourist Development Surtax** - Food and Beverages (sold in hotels and motels)	1990	Countywide convention/visitors bureau for promotional activity	100% less \$100,000 to Greater Miami Convention and Visitors Bureau; \$100,000 to Tourist Development Council	FY 2019-20 Actual: \$ 5,529,196 FY 2020-21 Actual: \$ 5,124,142 FY 2021-22 Estimate: \$ 4,879,000
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Florida Statutes Section 212.0306; County Code section 29-51

3% Convention Development*** - Transient Lodging	1983	2/3 to largest public convention center then excess to County for constructing/operating stadiums, arenas, auditoriums, exhibition halls, light rail systems; 1/3 to be spent in most populous city for eligible projects such as constructing/operating stadiums, arenas, auditoriums, and exhibition halls	Miami-Dade County for bond payments for the Performing Arts Center and neighborhood cultural facilities, Performing Arts Center operations, American Airlines Arena operations/maintenance, Interlocal payments to City of Miami Beach and City of Miami; residuals to Miami-Dade County for eligible projects	FY 2019-20 Actual: \$ 61,984,295 FY 2020-21 Actual: \$ 80,097,429 FY 2021-22 Estimate: \$ 75,225,000
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Florida Statute 212.0305 (4)(b); County Code section 29-60

1% Professional Sports Franchise** - Transient Lodging	1990	To pay debt service on bonds issued to finance construction, reconstruction or renovation of a professional sports franchise facility	Miami-Dade County to pay debt service on bonds	FY 2019-20 Actual: \$ 11,085,243 FY 2020-21 Actual: \$ 13,728,735 FY 2021-22 Estimate: \$ 12,882,000
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Florida Statute 125.0104 (3)(l); County Code section 29-51

1% Food and Beverage Tax for Homeless and Domestic Violence** (premises of consumption excluding hotels and motels)	1993	85% for homeless programs and 15% for the construction and operation of domestic violence centers	Approximately 85% to Homeless Trust and approximately 15% to Miami-Dade County for domestic violence centers	FY 2019-20 Actual: \$ 21,761,086 FY 2020-21 Actual: \$ 29,536,399 FY 2021-22 Estimate: \$ 28,103,000
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Florida Statute 212.0306; County Code section 29-51

NOTE: Pursuant to state statute, FY 2021-22 estimates are budgeted at 95% of estimated revenues

* Excluding collection fees

** Geographic area includes Miami-Dade County except Miami Beach, Bal Harbour and Surfside

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