APPENDIX N: TRANSIENT LODGING AND FOOD AND BEVERAGE TAXES

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

Title of Tax	Imposed	Permissible Use	Distributed To	County Levy Required	County Action Required: Administrative	County Action Required: Legislative	Collections* (in thousands)	
2% Tourist Development** - Transient Lodging	1978	Convention centers, arenas, auditoriums; promote and advertise tourism; convention/tourist bureaus; beach maintenance/improvements	60% less $1,375,000 to Greater Miami Convention and Visitors Bureau; 20% to Dept. of Cultural Affairs; 20% to facilities within the City of Miami; $1,375,000 to the Tourist Development Council grants	Yes	No	No	**FY 2024-25 Actual:**	$ 48,601
							FY 2025-26 Projection:	$ 51,058
							FY 2026-27 Estimate:	$ 47,325
s. 125.0104(3)(c), F.S.; Chapter 29 Article V, Section 29-51 of the Code; Ordinance No. 78-62								
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	Yes	No	No	**FY 2024-25 Actual:**	$ 11,263
							FY 2025-26 Projection:	$ 11,037
							FY 2026-27 Estimate:	$ 10,967
s. 212.0306, F.S.; s. 125.0104(5)(a)2 and 3; Chapter 29 Article V of the Code; Section 29-51 and 29-54								
3% Charter 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	Yes	No	No	**FY 2024-25 Actual:**	$ 127,555
							FY 2025-26 Projection:	$ 134,947
							FY 2026-27 Estimate:	$ 124,207
s. 212.0305 (4)(b), F.S.; Chapter 29 Article VI of the Code; Section 29-60; Ordinance No. 83-91								
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	Yes	No	No	**FY 2024-25 Actual:**	$ 24,300
							FY 2025-26 Projection:	$ 25,529
							FY 2026-27 Estimate:	$ 23,662
s. 125.0104(3)(l), F.S.; Chapter 29 Article V, Section 29-51 and 29-54 of the Code; Ordinance No. 90-116								
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	Yes	No	No	**FY 2024-25 Actual:**	$ 52,153
							FY 2025-26 Projection:	$ 57,104
							FY 2026-27 Estimate:	$ 50,784
s. 212.0306, F.S.; s. 125.0104(5)(a)2 and 3; Chapter 29 Article V of the Code; Section 29-51 and 29-54								

NOTE: Pursuant to state statute, FY 2026-27 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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