

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	County Levy Required	County Action Required		Collections*
					Administrative	Legislative	
2% Tourist Development** - Transient Lodging	1978	Convention centers, arenas, auditoriums; promote and advertise tourism; convention/tourist bureaus; beach maintenance/improvements	60% less \$1,300,000 to Greater Miami Convention and Visitors Bureau; 20% to Dept. of Cultural Affairs; 20% to facilities within the City of Miami; \$1,300,000 to the Tourist Development Council grants	Yes	No	No	FY 2021-22 Actual: \$ 43,636,103
							FY 2022-23 Actual: \$ 46,303,569
							FY 2023-24 Estimate: \$ 45,445,000
<i>Florida Statutes Section 125.0104; County Code section 29-51</i>							
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 2021-22 Actual: \$ 9,387,008
							FY 2022-23 Actual: \$ 10,993,961
							FY 2023-24 Estimate: \$ 10,832,000
<i>Florida Statutes Section 212.0306; County Code section 29-51</i>							
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	Yes	No	No	FY 2021-22 Actual: \$124,033,307
							FY 2022-23 Actual: \$126,616,301
							FY 2023-24 Estimate: \$124,811,000
<i>Florida Statute 212.0305 (4)(b); County Code section 29-60</i>							
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 2021-22 Actual: \$ 21,818,052
							FY 2022-23 Actual: \$ 23,151,784
							FY 2023-24 Estimate: \$ 22,723,000
<i>Florida Statute 125.0104 (3)(l); County Code section 29-51</i>							
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 2021-22 Actual: \$ 40,089,598
							FY 2022-23 Actual: \$ 42,636,473
							FY 2023-24 Estimate: \$ 42,227,000
<i>Florida Statute 212.0306; County Code section 29-51</i>							

NOTE: Pursuant to state statute, FY 2023-24 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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