

**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	Administrative	County Action Required Legislative	Collections*
2% Tourist Development** - Transient Lodging	1978	Convention centers, arenas, auditoriums; promote and advertise tourism; convention/tourist bureaus; beach maintenance/improvements	60% less \$1,350,000 to Greater Miami Convention and Visitors Bureau; 20% to Dept. of Cultural Affairs; 20% to facilities within the City of Miami; \$1,325,000 to the Tourist Development Council grants	Yes	No	No	FY 2023-24 Actual: \$ 47,945 FY 2024-25 Projection: \$ 48,978 FY 2025-26 Estimate: \$ 47,693
<i>s. 125.0104(3)(c), F.S.; Chapter 29 Article V, Section 29-51 of the Code; Ordinance No. 78-62</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 2023-24 Actual: \$ 11,088 FY 2024-25 Projection: \$ 11,400 FY 2025-26 Estimate: \$ 10,938
<i>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</i>							
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 2023-24 Actual: \$ 126,178 FY 2024-25 Projection: \$ 128,423 FY 2025-26 Estimate: \$ 125,052
<i>s. 212.0305 (4)(b), F.S.; Chapter 29 Article VI of the Code; Section 29-60; Ordinance No. 83-91</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 2023-24 Actual: \$ 23,972 FY 2024-25 Projection: \$ 24,489 FY 2025-26 Estimate: \$ 23,846
<i>s. 125.0104(3)(l), F.S.; Chapter 29 Article V, Section 29-51 and 29-54 of the Code; Ordinance No. 90-116</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 2023-24 Actual: \$ 44,091 FY 2024-25 Projection: \$ 48,677 FY 2025-26 Estimate: \$ 47,400
<i>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</i>							

NOTE: Pursuant to state statute, FY 2025-26 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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