

1                                   A bill to be entitled  
2           An act relating to economic development and tourism  
3           promotion accountability; amending s. 11.45, F.S.;  
4           authorizing the Auditor General to audit certain  
5           accounts and records; creating ss. 288.0751 and  
6           288.12261, F.S.; providing definitions; providing  
7           requirements for the operation of economic development  
8           agencies and tourism promotion agencies, respectively;  
9           requiring specified persons to file an annual  
10          disclosure of certain interests; providing  
11          requirements for such disclosure; requiring board  
12          members to serve without compensation; authorizing per  
13          diem and travel expenses for certain persons paid from  
14          specified funds; prohibiting specified persons from  
15          receiving public compensation in excess of a certain  
16          amount; prohibiting certain performance bonuses and  
17          severance pay; subjecting certain persons to a  
18          specified code of ethics; requiring such agencies to  
19          take certain actions regarding a significant potential  
20          conflict of interest; limiting lodging expenses for  
21          certain persons; providing an exception; prohibiting  
22          the expenditure of agency funds on certain items;  
23          prohibiting specified persons from accepting certain  
24          items from specified entities; prohibiting a tourism  
25          promotion agency from expending funds that directly

26 benefit only one business entity; requiring certain  
27 contracts to include specified information; requiring  
28 a governing body of a local governmental entity to  
29 publish certain proposed contracts on such entity's  
30 website and approve certain contracts; requiring such  
31 agencies to submit a report of financial data to a  
32 governing board of a county; specifying that certain  
33 records are public records; requiring such agencies to  
34 provide online access to certain information;  
35 prohibiting such agencies from receiving or expending  
36 public funds; requiring the Auditor General to conduct  
37 certain audits; authorizing the Governor or Chief  
38 Financial Officer to cease distributing certain tax  
39 revenues to certain noncompliant tourism promotion  
40 agencies; providing that it is unlawful to knowingly  
41 and willfully make false or misleading statements,  
42 provide false or misleading information, fail to  
43 report certain information, or purposefully avoid  
44 specified requirements; providing penalties; providing  
45 applicability; amending s. 125.0104, F.S.; requiring  
46 the governing board of a county to review certain  
47 proposed contracts and certifications relating to  
48 potential conflicts of interest and mitigation plans;  
49 requiring the governing board of a county that imposes  
50 a tourist development tax to provide online access to

51 certain information; amending ss. 288.1226 and  
 52 288.904, F.S.; revising financial data required to be  
 53 included in an annual report; conforming provisions to  
 54 changes made by the act; providing an effective date.

55

56 Be It Enacted by the Legislature of the State of Florida:

57

58 Section 1. Paragraphs (y) and (z) are added to subsection  
 59 (3) of section 11.45, Florida Statutes, to read:

60 11.45 Definitions; duties; authorities; reports; rules.—

61 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The  
 62 Auditor General may, pursuant to his or her own authority, or at  
 63 the direction of the Legislative Auditing Committee, conduct  
 64 audits or other engagements as determined appropriate by the  
 65 Auditor General of:

66 (y) The accounts and records pertaining to the use of  
 67 funds from a tax imposed pursuant to s. 125.0104, s. 125.0108,  
 68 or s. 212.0305 for tourism development or promotion by a local  
 69 governmental entity, nonprofit organization, or for-profit  
 70 organization, including a tourism promotion agency as defined in  
 71 s. 288.12261 or a program or entity created by a tourism  
 72 promotion agency.

73 (z) The accounts and records pertaining to:

74 1. An economic development agency of a county or  
 75 municipality, including an economic development agency as

76 defined in s. 288.0751 or a program or entity created by an  
 77 economic development agency;

78 2. If the county or municipality does not have an economic  
 79 development agency, the county or municipal officers or  
 80 employees assigned to promote the general business interests,  
 81 industrial interests, or related responsibilities of the county  
 82 or municipality; or

83 3. If authorized by the state, a municipality, or a county  
 84 to promote the general business interests, industrial interests,  
 85 or related responsibilities of the state, municipality, or  
 86 county, a private agency, person, partnership, corporation, or  
 87 business entity.

88 Section 2. Section 288.0751, Florida Statutes, is created  
 89 to read:

90 288.0751 Local economic development agencies.—

91 (1) DEFINITION.—For purposes of this section, the term  
 92 "economic development agency" means an entity, including, but  
 93 not limited to, an agency as defined in s. 119.011, that  
 94 receives public funds and is engaged in economic development  
 95 activities on behalf of one or more local governmental entities.

96 (a) An economic development agency may include any local  
 97 governmental entity or any entity under contract with one or  
 98 more local governmental entities to promote economic development  
 99 activities on behalf of such local governmental entity or  
 100 entities through the expenditure of public funds.

101 (b) Enterprise Florida, Inc., and the Department of  
102 Economic Opportunity are not considered economic development  
103 agencies.

104 (2) OPERATION.—An economic development agency must operate  
105 in accordance with the following:

106 (a) Each officer and member of the board of directors of  
107 an economic development agency who is not otherwise required to  
108 file a financial disclosure pursuant to chapter 112 must file an  
109 annual disclosure describing the nature of his or her interests  
110 or the nature of the interests of his or her principals,  
111 including corporate parents and subsidiaries of his or her  
112 principals, when such interests benefit from the expenditure of  
113 economic development agency funds. The disclosure must be placed  
114 on the website of the economic development agency and included  
115 in the minutes of each meeting of the board of directors of the  
116 economic development agency when such expenditures are discussed  
117 or voted upon.

118 (b) Board members shall serve without compensation, but  
119 are entitled to receive reimbursement for per diem and travel  
120 expenses pursuant to s. 112.061. Such expenses must be paid out  
121 of funds of the economic development agency.

122 (c) Officers, employees, or agents, including the  
123 president or chief executive officer, may not receive  
124 compensation for employment from public funds, pursuant to such  
125 contract, that exceeds the salary and benefits authorized to be

126 paid to the Governor. Any payments of performance bonuses or  
127 severance pay to officers, employees, or agents from public  
128 funds are prohibited unless specifically authorized by law.

129 (d) An economic development agency must comply with the  
130 per diem and travel expense provisions of s. 112.061.

131 (e) Officers and employees are subject to the Code of  
132 Ethics for Public Officers and Employees standards under s.  
133 112.313.

134 (f) An economic development agency must avoid, neutralize,  
135 or mitigate significant potential organizational conflicts of  
136 interest before it enters into a contract. If the economic  
137 development agency elects to mitigate a significant potential  
138 organizational conflict of interest, an adequate mitigation  
139 plan, including organizational, physical, and electronic  
140 barriers, shall be developed and the head of the economic  
141 development agency must certify that the award is in the best  
142 interests of the county and submit such certification to the  
143 governing board of the county within 3 business days after  
144 entering into the contract.

145 (g) Lodging expenses for an employee or board member may  
146 not exceed \$150 per day, excluding taxes, unless the economic  
147 development agency is participating in a negotiated group rate  
148 discount or the economic development agency provides  
149 documentation of at least three comparable alternatives  
150 demonstrating that such lodging at the required rate is not

151 available. However, an employee or board member may expend his  
152 or her own funds for any lodging expenses in excess of \$150 per  
153 day.

154 (h) Economic development agency funds may not be expended  
155 for food, beverages, lodging, entertainment, or gifts for  
156 employees or board members, unless authorized pursuant to s.  
157 112.061 or this section. Employees or board members may not  
158 accept or receive food, beverages, lodging, entertainment, or  
159 gifts from persons, vendors, or other entities doing business  
160 with the economic development agency unless such food, beverage,  
161 lodging, entertainment, or gift is available to similarly  
162 situated members of the general public.

163 (3) TRANSPARENCY.—

164 (a) All contracts entered into by an economic development  
165 agency shall include:

- 166 1. The purpose of the contract.  
167 2. Specific performance standards and responsibilities for  
168 each entity.  
169 3. A detailed project or contract budget, if applicable.  
170 4. The value of any services provided.  
171 5. The projected travel and entertainment expenses for  
172 employees and board members, if applicable.

173 (b) A proposed contract with an estimated total contract  
174 value of \$250,000 or more must be submitted to the governing  
175 body of the local governmental entity on whose behalf the

176 contracted activity will occur and published on such entity's  
177 website at least 14 days before the contract is executed. If the  
178 governing body of the local governmental entity rejects such  
179 proposed contract by a majority vote held during the 14-day  
180 period, the economic development agency may not execute such  
181 proposed contract or any substantially similar contract without  
182 obtaining a majority vote of the governing body of the local  
183 governmental entity in favor of such contract. An economic  
184 development agency may not enter into multiple related contracts  
185 to avoid the requirements of this paragraph.

186 (c)1. An economic development agency shall submit to the  
187 governing board of the county, within 30 days after the end of  
188 its fiscal year, a complete and detailed report setting forth  
189 all public and private financial data of the economic  
190 development agency, and shall publish such report on its  
191 website.

192 2. The financial data shall include:

193 a. The total amount of revenue received from public and  
194 private sources.

195 b. The operating budget.

196 c. The total amount of salary, benefits, and other  
197 compensation provided by the economic development agency to its  
198 officers, employees, or agents, regardless of the funding  
199 source.



200        d. An itemized account of all expenditures, including all  
 201 travel and entertainment expenditures.

202        (d) The following information must be posted on the  
 203 website of each economic development agency:

204            1. All contracts with a total contract value of \$5,000 or  
 205 more. Such contracts must be posted within 5 business days after  
 206 execution.

207            2. All contracts, information, and financial data  
 208 submitted to the governing board of the county. Such contracts,  
 209 information, and data must be posted within 5 business days  
 210 after submission.

211            3. Video recordings of each board meeting. Such recordings  
 212 must be posted within 3 business days after the meeting.

213            4. A detailed report of expenditures following each  
 214 marketing event paid for with economic development agency funds.  
 215 Such report must be posted within 10 business days after the  
 216 event.

217            5. An annual itemized account of the total amount of funds  
 218 spent by a third party on behalf of the economic development  
 219 agency, its board members, or its employees.

220            6. An annual itemized account of the total amount of  
 221 travel and entertainment expenditures.

222        (e) Notwithstanding any provision of law to the contrary,  
 223 a record required under this section, including, but not limited  
 224 to, a contract or agreement, is a public record and is not

225 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of  
226 the State Constitution. Such record shall be produced in full in  
227 accordance with this section or upon request.

228 (f) An economic development agency shall maintain and  
229 provide online access to all of the information required under  
230 this subsection. Each economic development agency shall provide  
231 the Department of Economic Opportunity with the specific website  
232 address where the required information is published and  
233 maintained online, and the Department of Economic Opportunity  
234 shall publish and maintain a single online directory which lists  
235 each economic development agency and the specific website  
236 address where such required information may be located.

237 (g) An economic development agency that fails to comply  
238 with the transparency and accountability requirements of this  
239 subsection may not receive or expend public funds until it  
240 becomes fully compliant.

241 (4) AUDITS.—The Auditor General shall annually select at  
242 least two economic development agencies that received public  
243 funds in the previous year and conduct audits, as defined in s.  
244 11.45, to verify that funds were expended as required by this  
245 section and to verify that transparency and accountability  
246 requirements were met. If the Auditor General determines that  
247 funds were not expended as required by this section, he or she  
248 shall immediately report such findings to the Governor, the

249 President of the Senate, and the Speaker of the House of  
250 Representatives.

251 (5) PENALTIES.—It is unlawful for a person to knowingly  
252 and willfully make a materially false or misleading statement,  
253 provide false or misleading information, fail to report certain  
254 information, or structure an organization or agreement to avoid  
255 the requirements of this section. A person who violates this  
256 section commits a misdemeanor of the first degree, punishable as  
257 provided in s. 775.082 or s. 775.083.

258 (6) APPLICABILITY.—A private entity that meets the  
259 definition of an economic development agency under subsection  
260 (1) due solely to the existence of a contract between the  
261 private entity and an economic development agency to engage in  
262 economic development activities is required to comply with this  
263 section only in connection with the performance of its  
264 obligations and the expenditure of funds pursuant to such  
265 contract. This section shall not be construed to require the  
266 private entity to report or conform its other business practices  
267 or activities to the provisions of this section, provided such  
268 practices or activities are not directly related to or funded by  
269 such contract.

270 Section 3. Section 288.12261, Florida Statutes, is created  
271 to read:

272 288.12261 Tourism promotion agencies.—

273        (1) DEFINITION.—For purposes of this section, the term  
274 "tourism promotion agency" means an entity, including, but not  
275 limited to, an agency as defined in s. 119.011, that receives  
276 public funds to promote tourism development on behalf of one or  
277 more local governmental entities.

278        (a) A tourism promotion agency may include any local  
279 governmental entity or any entity under contract with one or  
280 more local governmental entities to promote tourism development  
281 on behalf of such local governmental entity or entities through  
282 the expenditure of public funds.

283        (b) For purposes of this section, the Florida Tourism  
284 Industry Marketing Corporation and the Department of Economic  
285 Opportunity are not considered tourism promotion agencies.

286        (2) OPERATION.—A tourism promotion agency must operate in  
287 accordance with the following:

288        (a) Each officer and member of the board of directors of a  
289 tourism promotion agency who is not otherwise required to file a  
290 financial disclosure pursuant to chapter 112 must file an annual  
291 disclosure describing the nature of his or her interests or the  
292 interests of his or her principals, including corporate parents  
293 and subsidiaries of his or her principal, when such interests  
294 benefit from the expenditure of tourism promotion agency funds.  
295 The disclosure must be placed on the website of the tourism  
296 promotion agency and included in the minutes of each meeting of

297 the board of directors of the tourism promotion agency when such  
298 expenditures are discussed or voted upon.

299 (b) Board members shall serve without compensation, but  
300 are entitled to receive reimbursement for per diem and travel  
301 expenses pursuant to s. 112.061. Such expenses must be paid out  
302 of funds of the tourism promotion agency.

303 (c) Officers, employees, or agents, including the  
304 president or chief executive officer, may not receive  
305 compensation for employment from public funds, pursuant to such  
306 contract, that exceeds the salary and benefits authorized to be  
307 paid to the Governor. Any payments of performance bonuses or  
308 severance pay to officers, employees, or agents from public  
309 funds are prohibited unless specifically authorized by law.

310 (d) A tourism promotion agency must comply with the per  
311 diem and travel expense provisions of s. 112.061.

312 (e) Officers and employees are subject to the Code of  
313 Ethics for Public Officers and Employees standards under s.  
314 112.313.

315 (f) A tourism promotion agency must avoid, neutralize, or  
316 mitigate significant potential organizational conflicts of  
317 interest before it enters into a contract. If the tourism  
318 promotion agency elects to mitigate a significant potential  
319 organizational conflict of interest, an adequate mitigation  
320 plan, including organizational, physical, and electronic  
321 barriers, shall be developed and the head of the tourism

322 promotion agency must certify that the award is in the best  
323 interests of the county and submit such certification to the  
324 governing board of the county within 3 business days after  
325 entering into the contract.

326 (g) Lodging expenses for an employee or board member may  
327 not exceed \$150 per day, excluding taxes, unless the tourism  
328 promotion agency is participating in a negotiated group rate  
329 discount or the tourism promotion agency provides documentation  
330 of at least three comparable alternatives demonstrating that  
331 such lodging at the required rate is not available. However, an  
332 employee or board member may expend his or her own funds for any  
333 lodging expenses in excess of \$150 per day.

334 (h) Tourism promotion agency funds may not be expended for  
335 food, beverages, lodging, entertainment, or gifts for employees  
336 or board members, unless authorized pursuant to s. 112.061 or  
337 this section. Employees or board members may not accept or  
338 receive food, beverages, lodging, entertainment, or gifts from  
339 persons, vendors, or other entities doing business with the  
340 tourism promotion agency unless such food, beverage, lodging,  
341 entertainment, or gift is available to similarly situated  
342 members of the general public.

343 (i) A tourism promotion agency shall not expend public or  
344 private funds that directly benefit only one business entity.

345 (3) TRANSPARENCY.—

346 (a) All contracts entered into by a tourism promotion  
347 agency shall include:

348 1. The purpose of the contract.

349 2. Specific performance standards and responsibilities for  
350 each entity.

351 3. A detailed project or contract budget, if applicable.

352 4. The value of any services provided.

353 5. The projected travel and entertainment expenses for  
354 employees and board members, if applicable.

355 (b) A proposed contract with an estimated total contract  
356 value of \$250,000 or more must be submitted to the governing  
357 board of the county and published on the county's website at  
358 least 14 days before the contract is executed. If the governing  
359 board of the county rejects such proposed contract by a majority  
360 vote held during the 14-day period, the tourism promotion agency  
361 may not execute such proposed contract or any substantially  
362 similar contract without obtaining a majority vote of the  
363 governing body of the county in favor of such contract. A  
364 tourism promotion agency may not enter into multiple related  
365 contracts to avoid the requirements of this paragraph.

366 (c)1. A tourism promotion agency shall submit to the  
367 governing board of the county, within 30 days after the end of  
368 its fiscal year, a complete and detailed report setting forth  
369 all public and private financial data of the tourism promotion  
370 agency, and shall publish such report on its website.

- 371        2. The financial data shall include:
- 372        a. The total amount of revenue received from public and
- 373 private sources.
- 374        b. The operating budget.
- 375        c. The total amount of salary, benefits, and other
- 376 compensation provided by the tourism promotion agency to its
- 377 officers, employees, or agents, regardless of the funding
- 378 source.
- 379        d. An itemized account of all expenditures, including all
- 380 travel and entertainment expenditures.
- 381        (d) The following information must be posted on the
- 382 website of each tourism promotion agency:
- 383        1. All contracts with a total contract value of \$5,000 or
- 384 more. Such contracts must be posted within 5 business days after
- 385 execution.
- 386        2. All contracts, information, and financial data
- 387 submitted to the governing board of the county. Such contracts,
- 388 information, and data must be posted within 5 business days
- 389 after submission.
- 390        3. Video recordings of each board meeting. Such recordings
- 391 must be posted within 3 business days after the meeting.
- 392        4. A detailed report of expenditures following each
- 393 marketing event paid for with the funds of the tourism promotion
- 394 agency. Such report must be posted within 10 business days after
- 395 the event.



396 5. An annual itemized account of the total amount of funds  
397 spent by a third party on behalf of the tourism promotion  
398 agency, its board members, or its employees.

399 6. An annual itemized account of the total amount of  
400 travel and entertainment expenditures.

401 (e) Notwithstanding any provision of law to the contrary,  
402 a record required under this section, including, but not limited  
403 to, a contract or agreement, is a public record and is not  
404 confidential or exempt from s. 119.07(1) and s. 24(a), Art. I of  
405 the State Constitution. Such record shall be produced in full in  
406 accordance with this section or upon request.

407 (f) A tourism promotion agency shall maintain and provide  
408 online access to all of the information required under this  
409 subsection and s. 125.0104(4)(f). Each tourism promotion agency  
410 shall provide the Department of Economic Opportunity with the  
411 specific website address where the required information is  
412 published and maintained online, and the Department of Economic  
413 Opportunity shall publish and maintain a single online directory  
414 which lists each tourism promotion agency and the specific  
415 website address where such required information may be located.

416 (g) A tourism promotion agency that fails to comply with  
417 the transparency and accountability requirements of this  
418 subsection may not receive or expend public funds until it  
419 becomes fully compliant.

420 (4) AUDITS.—

421 (a) For any county that annually receives \$30,000,000 or  
422 more from taxes imposed pursuant to s. 125.0104, s. 125.0108, or  
423 s. 212.0305, the Auditor General shall, biennially, conduct an  
424 audit, as defined in s. 11.45, of all tourism promotion agencies  
425 in such county to verify that funds were expended as required by  
426 this section and to verify that transparency and accountability  
427 requirements were met. If the Auditor General determines that  
428 funds were not expended as required by this section, he or she  
429 shall immediately notify the Department of Revenue, which may  
430 pursue recovery of the funds under the laws and rules governing  
431 the assessment of taxes.

432 (b) The Auditor General shall annually select at least two  
433 counties that in the previous year received less than  
434 \$30,000,000 from taxes imposed pursuant to s. 125.0104, s.  
435 125.0108, or s. 212.0305 and conduct audits, as defined in s.  
436 11.45, of all tourism promotion agencies in the county to verify  
437 that funds were expended as required by this section and to  
438 verify that transparency and accountability requirements were  
439 met. If the Auditor General determines that funds were not  
440 expended as required by this section, he or she shall  
441 immediately notify the Department of Revenue, which may pursue  
442 recovery of the funds under the laws and rules governing the  
443 assessment of taxes.

444 (5) ENFORCEMENT.—The Governor or Chief Financial Officer  
445 may at any time order the Department of Revenue or the local

446 official to whom the tax is remitted to cease and desist  
447 distributing any taxes levied under s. 125.0104, s. 125.0108, or  
448 s. 212.0305 based on a tourism promotion agency's failure to  
449 comply with this section.

450 (6) PENALTIES.—It is unlawful for a person to knowingly  
451 and willfully make a materially false or misleading statement,  
452 provide false or misleading information, fail to report certain  
453 information, or structure an organization or agreement to avoid  
454 the requirements of this section. A person who violates this  
455 section commits a misdemeanor of the first degree, punishable as  
456 provided in s. 775.082 or s. 775.083.

457 (7) APPLICABILITY.—A private entity that meets the  
458 definition of a tourism promotion agency under subsection (1)  
459 due solely to the existence of a contract between the private  
460 entity and a tourism promotion agency to promote tourism  
461 development is required to comply with this section only in  
462 connection with the performance of its obligations and the  
463 expenditure of funds pursuant to such contract. This section  
464 shall not be construed to require the private entity to report  
465 or conform its other business practices or activities to the  
466 provisions of this section, provided such practices or  
467 activities are not directly related to or funded by such  
468 contract.

469 Section 4. Paragraph (e) of subsection (4) of section  
 470 125.0104, Florida Statutes, is amended, and paragraph (f) is  
 471 added to that subsection, to read:

472 125.0104 Tourist development tax; procedure for levying;  
 473 authorized uses; referendum; enforcement.—

474 (4) ORDINANCE LEVY TAX; PROCEDURE.—

475 (e) The governing board of each county which levies and  
 476 imposes a tourist development tax under this section shall  
 477 appoint an advisory council to be known as the "... (name of  
 478 county)... Tourist Development Council." The council shall be  
 479 established by ordinance and composed of nine members who shall  
 480 be appointed by the governing board. The chair of the governing  
 481 board of the county or any other member of the governing board  
 482 as designated by the chair shall serve on the council. Two  
 483 members of the council shall be elected municipal officials, at  
 484 least one of whom shall be from the most populous municipality  
 485 in the county or subcounty special taxing district in which the  
 486 tax is levied. Six members of the council shall be persons who  
 487 are involved in the tourist industry and who have demonstrated  
 488 an interest in tourist development, of which members, not less  
 489 than three nor more than four shall be owners or operators of  
 490 motels, hotels, recreational vehicle parks, or other tourist  
 491 accommodations in the county and subject to the tax. All members  
 492 of the council shall be electors of the county. The governing  
 493 board of the county shall have the option of designating the

494 chair of the council or allowing the council to elect a chair.  
495 The chair shall be appointed or elected annually and may be  
496 reelected or reappointed. The members of the council shall serve  
497 for staggered terms of 4 years. The terms of office of the  
498 original members shall be prescribed in the resolution required  
499 under paragraph (b). The council shall meet at least once each  
500 quarter and, from time to time, shall make recommendations to  
501 the county governing board for the effective operation of the  
502 special projects or for uses of the tourist development tax  
503 revenue and perform such other duties as may be prescribed by  
504 county ordinance or resolution. The council shall continuously  
505 review expenditures of revenues from the tourist development  
506 trust fund and shall receive, at least quarterly, expenditure  
507 reports from the county governing board or its designee.  
508 Expenditures which the council believes to be unauthorized shall  
509 be reported to the county governing board and the Department of  
510 Revenue. The governing board and the department shall review the  
511 findings of the council and take appropriate administrative or  
512 judicial action to ensure compliance with this section. The  
513 county governing board shall review a proposed contract with an  
514 estimated total contract value of \$250,000 or more. The county  
515 governing board may reject such proposed contract by a majority  
516 vote before the execution of such contract. The county governing  
517 board must review all certifications by the head of a tourism  
518 promotion agency related to potential conflicts of interest and

519 mitigation plans ~~The changes in the composition of the~~  
520 ~~membership of the tourist development council mandated by~~  
521 ~~chapter 86-4, Laws of Florida, and this act shall not cause the~~  
522 ~~interruption of the current term of any person who is a member~~  
523 ~~of a council on October 1, 1996.~~

524 (f) The governing board of a county that levies and  
525 imposes a tourist development tax under this section shall  
526 publish and make the following information available online:

527 1. The approved tourist development plan, including the  
528 approximate cost or expense allocation for each specific project  
529 or special use.

530 2. Any substantial amendments to the tourist development  
531 plan.

532 3. The tax district in which the tourist development tax  
533 is levied.

534 4. A prioritized list of the proposed uses of the tax  
535 revenue by specific project or special use.

536 5. The quarterly expenditure reports from the county  
537 governing board or its designee.

538 Section 5. Paragraph (c) of subsection (13) of section  
539 288.1226, Florida Statutes, is amended to read:

540 288.1226 Florida Tourism Industry Marketing Corporation;  
541 use of property; board of directors; duties; audit.—

542 (13) TRANSPARENCY.—

543 (c)1. Any entity that in the previous fiscal year received  
544 more than 50 percent of its revenue from the corporation ~~or~~  
545 ~~taxes imposed pursuant to s. 125.0104, s. 125.0108, or s.~~  
546 ~~212.0305, and that partners with the corporation or participates~~  
547 ~~in a program, cooperative advertisement, promotional~~  
548 ~~opportunity, or other activity offered by or in conjunction with~~  
549 ~~the corporation,~~ shall annually on July 1 report all public and  
550 private financial data to the Governor, the President of the  
551 Senate, and the Speaker of the House of Representatives, and  
552 include such report on its website.

553 2. The financial data shall include:

554 a. The total amount of revenue received from public and  
555 private sources.

556 b. The operating budget ~~of the partner entity.~~

557 c. The total amount of salary, benefits, and other  
558 compensation provided by the entity to its officers, employees,  
559 board members, or agents, regardless of the funding source  
560 ~~Employee and board member salary and benefit details from public~~  
561 ~~and private funds.~~

562 d. An itemized account of all expenditures, including all  
563 travel and entertainment expenditures, by the ~~partner~~ entity on  
564 the behalf of, or coordinated for the benefit of, the  
565 corporation, its board members, or its employees.

566 e. ~~Itemized travel and entertainment expenditures of the~~  
567 ~~partner entity.~~

568 Section 6. Paragraph (c) of subsection (6) of section  
 569 288.904, Florida Statutes, is amended to read:

570 288.904 Funding for Enterprise Florida, Inc.; performance  
 571 and return on the public's investment.—

572 (6)

573 (c)1. Any entity that in the previous fiscal year received  
 574 more than 50 percent of its revenue from Enterprise Florida,  
 575 Inc., ~~or a tax imposed pursuant to s. 125.0104, s. 125.0108, or~~  
 576 ~~s. 212.0305, and that partners with Enterprise Florida, Inc., in~~  
 577 ~~a program or other activity offered by or in conjunction with~~  
 578 ~~Enterprise, Florida, Inc.,~~ shall annually on July 1 report all  
 579 public and private financial data to the Governor, the President  
 580 of the Senate, and the Speaker of the House of Representatives,  
 581 and include such report on its website.

582 2. The financial data shall include:

583 a. The total amount of revenue received from public and  
 584 private sources.

585 b. The operating budget ~~of the partner entity.~~

586 c. The total amount of salary, benefits, and other  
 587 compensation provided by the entity to its officers, employees,  
 588 board members, or agents, regardless of the funding source  
 589 ~~Employee and board member salary and benefit details from public~~  
 590 ~~and private funds.~~

591 d. An itemized account of all expenditures, including all  
 592 travel and entertainment expenditures, by the ~~partner~~ entity on



593 | the behalf of, or coordinated for the benefit of, Enterprise  
594 | Florida, Inc., its board members, or its employees.

595 | ~~e. Itemized travel and entertainment expenditures of the~~  
596 | ~~partner entity.~~

597 | Section 7. This act shall take effect July 1, 2018.