

RESOLUTION NO. 97- 30

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, URGING THE 1997 FLORIDA LEGISLATURE TO CREATE A DEDICATED FUNDING SOURCE FOR STATEWIDE BEACH MANAGEMENT AND SUPPORTING HOUSE BILL 103.

WHEREAS, beaches are Florida's number one tourist attraction, generating more than \$16 billion annually to the state's economy, and

WHEREAS, wide, sandy beaches are the first line of protection against hurricanes and can reduce damage to coastal properties by more than 50%, and

WHEREAS, the Department of Environmental Protection estimates that at least 276 miles of Florida's sandy beaches are experiencing critical erosion, a situation which is hurting both tourism and storm protection along both coasts, and

WHEREAS, some three areas in St. Johns County have been determined to be critically eroded, including some two and one half miles extending from Anastasia State Park into the City of St. Augustine Beach, and

WHEREAS, when the state's beach management program was enacted in 1986, the Legislature declared an intent to "appropriate at least \$35 million annually" to implement this program, an amount reinforced by DEP's FY 1997-98 Legislative Budget request, and

WHEREAS, average appropriations over the last five years have been less than \$9 million, resulting in long delays in urgently needed beach preservation projects, and

WHEREAS, House Bill 103, in the 1997 Legislature, will create a dedicated funding source for statewide beach management of approximately \$30 million annually from cruise ship passengers embarking and debarking in Florida.

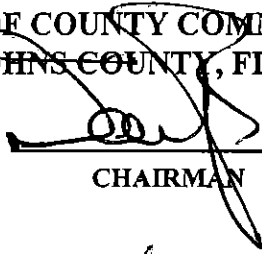
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, as follows:

1. This Commission strongly urges the Florida Legislature to enact HB 103 or any other Legislative effort, to provide long-term dedicated funding for Florida's beaches.
2. A copy of this resolution shall be provided to all members of the local delegation in the Florida Legislature and to the Florida Shore and Beach Preservation Association.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, Florida,
this 25th day of February, 1997.

**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**


BY:



CHAIRMAN David J. Bruner

ATTEST: CHERYL STRICKLAND, CLERK

BY:



DEPUTY CLERK

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; creating s. 212.0607, F.S.;
 4 imposing a surcharge on the sale of certain
 5 cruise ship admissions or tickets; providing
 6 rates of the surcharge; providing exemptions;
 7 providing that the proceeds shall be deposited
 8 in the Ecosystem Management and Restoration
 9 Trust fund and used exclusively to implement a
 10 statewide beach management plan; providing for
 11 administration, collection, and enforcement;
 12 providing for rules; providing an effective
 13 date.

14
 15 WHEREAS, tourism is a key component of Florida's
 16 economy, generating more than \$40 billion in revenue annually,
 17 and

18 WHEREAS, during the decade of the 1990's, the number of
 19 tourists visiting Florida annually has shown virtually no
 20 gain, thereby negatively impacting the state's economy, and
 21 WHEREAS, Florida is facing increasing competition for
 22 tourists from beach resorts in the Caribbean and Mexico, and
 23 WHEREAS, Florida's number one tourist attraction is her
 24 beautiful beaches, many of which have become badly eroded
 25 through neglect and insufficient funding of the state's beach
 26 management program, and

27 WHEREAS, a sound and cost-efficient strategy to attract
 28 additional tourists to Florida is to restore and beautify the
 29 state's recreational beach system, and
 30 WHEREAS, studies show that a major cause of beach
 31 erosion in Florida is the presence of deep channels and

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1 protective navigation structures at ports and harbors which
 2 interrupt the littoral movement of sand that otherwise would
 3 naturally renourish the beaches, and
 4 WHEREAS, beach erosion has been declared, pursuant to
 5 s. 161.088, Florida Statutes, to be a serious menace to the
 6 economy and general welfare of the state, and the Legislature
 7 has declared it to be a necessary governmental responsibility
 8 to manage and protect Florida's beaches from erosion, and
 9 WHEREAS, Florida's beaches serve visitors and residents
 10 alike in providing unparalleled recreational opportunities,
 11 and

12 WHEREAS, Florida's beaches and dunes provide
 13 environmentally compatible storm protection to upland
 14 development, protecting more than \$150 billion in property
 15 values in the state, and

16 WHEREAS, the Legislature has long recognized the need
 17 for substantial funding to manage and protect Florida's stable
 18 beaches and to repair and restore those beaches experiencing
 19 erosion, NOW, THEREFORE,

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

21 Section 1. Section 212.0607, Florida Statutes, is
 22 created to read:

23 212.0607 Cruise ship surcharge.--

24 (1) A surcharge is imposed upon the sale of every
 25 cruise ship admission or ticket for each embarkation and each
 26 debarcation originating at a Florida deepwater port designated
 27 in s. 403.021(9)(b), regardless of whether the cruise vessel
 28 is licensed in Florida. If the cruise is 24 hours or longer
 29 in duration, the surcharge shall be \$5. If the cruise is less

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1 than 24 hours in duration, the surcharge shall be \$1. The

2 surcharge is subject to all applicable taxes imposed by this

3 chapter. The surcharge does not apply to any admission fee

4 paid or ticket purchased for the purpose of sports,

5 commercial, or recreational fishing, diving, or sightseeing.

6 (2) Notwithstanding the provisions of s. 212.20, and

7 less costs of administration, 100 percent of the proceeds of

8 this surcharge shall be deposited in a separate account in the

9 Ecosystem Management and Restoration Trust Fund. For purposes

10 of this section, "proceeds" of the surcharge means all funds

11 collected and received by the department under this section,

12 including interest and penalties on delinquent surcharges.

13 (3) Funds deposited in the Ecosystem Management and

14 Restoration Trust Fund pursuant to this section shall be used

15 exclusively for studies and projects to implement a

16 comprehensive statewide beach management plan, including

17 erosion control, beach preservation, beach restoration, beach

18 nourishment, and hurricane protection, pursuant to chapter

19 161. Eligible activities shall also include innovative

20 enhancement and mitigation projects addressing the coastal

21 environments for those ports listed in s. 403.021(9)(b).

22 Ports-related eligible activities may include dredge material

23 management, recycling of beach quality sand, and sand transfer

24 to adjacent beaches. Eligible costs shall include those

25 expenses not reimbursed through the Federal Harbor Maintenance

26 Trust Fund. Such funds shall not be used for any other

27 purpose.

28 (4) Except as provided in this section, the department

29 shall administer, collect, and enforce the surcharge. The

30 provisions of this chapter which apply to interest and

31 penalties on delinquent taxes shall apply to the surcharge.

1 The surcharge shall not be included in the calculation of

2 estimated taxes pursuant to s. 212.11. The dealer's credit

3 provided in s. 212.12 shall not apply to any amount collected

4 under this section.

5 Section 2. The Department of Revenue is authorized to

6 adopt administrative rules to collect, implement, and enforce

7 the surcharge imposed by this act.

8 Section 3. This act shall take effect upon becoming a

9 law. The surcharge imposed by this act shall become due and

10 collectible beginning July 1, 1997.

HOUSE SUMMARY

14 Imposes a surcharge on the sale of certain cruise ship

15 admissions or tickets at the rate of \$5 for cruises of 24

16 hours or longer and \$1 for less than 24 hours. Exempts

17 fishing, diving, and sightseeing cruises. Provides that

18 the proceeds shall be deposited in the Ecosystem

19 Management and Restoration Trust Fund and used

20 exclusively to implement a statewide beach management

21 plan.

22 This publication was produced at an average cost of 1.12 cents

23 per single page in compliance with the Rules and for the

24 information of members of the Legislature and the public.