The Tourist Development Tax is used to fund the construction and operation of the Ocean Center. It may be used for the purposes set forth in 125.0104 (5).

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—
(5) AUTHORIZED USES OF REVENUE.—
(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:
   1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
      a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;
      b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
      c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;
   2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
   3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
   4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
   5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state’s Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities.
Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

The Convention Development Tax is used by the advertising authorities as set forth in 212.0305 (4) (c) – (e). Subparagraph (c) is the Halifax Advertising Authority; subparagraph (d) is the Southeast Volusia Advertising Authority; subparagraph (e) is the West Volusia Advertising Authority.

212.0305 Convention development taxes; intent; administration; authorization; use of proceeds.—
(4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER REQUIREMENTS.—
(c) Special district levy for convention development.—
1. Each county which was chartered under Art. VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy within the boundaries of such special taxing district on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3) at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the special district convention development tax.

2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of such authority shall be selected from persons involved in the tourism and lodging industries doing business within such special district. Not less than a majority of the members shall be selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of such county and shall serve without compensation. The annual budget of such authority shall be subject to approval of the governing body of the county. The authority shall consist of 11 members, who shall annually select a chair from among their members.

3. The county shall have no power to levy and impose the tourist advertising ad valorem tax in such district on or after January 1 of the year following the date of the adoption of the levy authorized in this paragraph. All special district convention development moneys, including any interest accrued thereon, received by a county imposing the special district convention development levy shall be used for the following purposes only:
   a. To promote and advertise tourism;
   b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

4. The special district convention development tax shall be in addition to any other levy imposed pursuant to this section.
5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of such ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

6. Revenues collected and returned to the county shall be deposited in a convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.

(d) Special levy for convention development.—

1. Each county which was chartered under Art. VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the county, a levy outside the boundaries of such special taxing district and to the southeast of State Road 415, on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3), at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the special convention development tax.

2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of the authority shall be selected from persons doing business within the area in which the tax is levied. Not less than three of the members shall be selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of the county and shall serve without compensation. The annual budget of the authority shall be subject to approval of the governing body of the county. The authority shall consist of seven members, who shall annually select a chair from among their members.

3. All special convention development moneys, including any interest accrued thereon, received by a county imposing the special convention development levy shall be used for the following purposes only:
   a. To promote and advertise tourism;
   b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

4. The special convention development tax shall be in addition to any other levy imposed pursuant to this section.

5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of the ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

6. Revenues collected and returned to the county shall be deposited in a separate convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.

(e) Subcounty levy for convention development.—

1. Each county which was chartered under Art. VIII of the State Constitution and which on January 1, 1984, levied a tourist advertising ad valorem tax within a special taxing district in that county may impose, pursuant to an ordinance enacted by the governing body of the
counties, a levy outside the boundaries of such special taxing district and to the northwest of State Road 415, on the exercise of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3), at a rate of up to 3 percent of each dollar and major fraction of each dollar of the total consideration charged therefor. The proceeds of this levy shall be known as the subcounty convention development tax.

2. The county shall designate or appoint an authority to administer and disburse the proceeds of such levy and any revenue related to the levy authorized by this paragraph. The members of the authority shall be selected from persons doing business within the area in which the tax is levied. Not less than three of the members shall be selected from persons doing business in the lodging industry. Members shall serve at the pleasure of the governing body of the county and shall serve without compensation. The annual budget of the authority shall be subject to approval of the governing body of the county. The authority shall consist of seven members, who shall annually select a chair from among their members.

3. All subcounty convention development moneys, including any interest accrued thereon, received by a county imposing the subcounty convention development levy shall be used for the following purposes only:
   a. To promote and advertise tourism;
   b. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

4. The subcounty convention development tax shall be in addition to any other levy imposed pursuant to this section.

5. A certified copy of the ordinance imposing the levy shall be furnished by the county to the department within 10 days after approval of the ordinance. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

6. Revenues collected and returned to the county shall be deposited in a separate convention development trust fund, which shall be established by the county as a condition precedent to receipt of such funds.