

# Tallahassee Update - Theme Parks, Special Districts, and the Florida Legislature

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Rising from the ashes of the 2022 law which sunsetted the Reedy Creek Improvement District (RCID), the special district government home to Florida's Walt Disney World, the "Central Florida Tourism Oversight District" has been unveiled by the Florida Legislature. [HB 9B of the 2023 Special Session B](#) overrides the prior legislative action to end RCID, and instead, changes its name, board composition, and certain powers. The debts and holdings of the RCID would live on as the Central Florida Tourism Oversight District (CFTOD).

The legislation outlines that the board members of CFTOD will now be appointed by the Florida Governor, subject to ratification by the Florida Senate, instead of being elected by the landowners. Employees, their relatives, plus anyone with a contractual relationship with an owner of a “theme park or entertainment complex” in the last three years would be ineligible for appointment to the CFTOD Board of Supervisors. Existing Florida law defines a “theme park or entertainment complex” as “a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.” Most major Florida theme parks would fit under this definition, including Walt Disney World, Universal Studios, and Busch Gardens.

Under the legislation, RCID’s unique aspects would transfer to CFTOD, such as the ability to impose up to thirty mills of ad valorem taxes, plus maintenance and utility taxes, along with the exemption from typical county planning, zoning, and building code requirements. RCID’s unused ability to build a nuclear fission facility is removed, and while it is no longer authorized for “airport facilities,” CFTOD would continue to be able to operate helipads and vertical takeoff and landing facilities.

As of this writing, this legislation is under consideration. If you have questions about this, or any other Florida legislative matter, please contact the authors of this article, or any member of the Carlton Fields Government Law and Consulting Team.

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