

By Senator Lynn

7-00211-12

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1                   A bill to be entitled  
2           An act relating to the tax on transient rentals;  
3           amending s. 212.03, F.S.; requiring that persons who  
4           engage in certain business activities related to  
5           transient rentals collect the tax; providing  
6           definitions; authorizing the Department of Revenue to  
7           adopt rules to exclude certain charges from the  
8           definition of the terms "total rent" or "total  
9           consideration"; requiring certain persons to report  
10          and remit the tax on certain transient rentals;  
11          providing requirements, procedures, and limitations;  
12          requiring the Department of Revenue to provide for an  
13          amnesty for certain unpaid taxes, penalties, and  
14          interest; providing criteria for qualifying for the  
15          amnesty; providing exclusions from application of the  
16          amnesty; authorizing the department to adopt emergency  
17          rules to implement the amnesty; providing for the  
18          effective period of such rules; providing an effective  
19          date.

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

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23           Section 1. Subsections (8), (9), and (10) are added to  
24           section 212.03, Florida Statutes, to read:

25           212.03 Transient rentals tax; rate, procedure, enforcement,  
26           exemptions.—

27           (8) For purposes of this section, ss. 125.0104, 125.0108,  
28           and 212.0305, and chapter 67-930, Laws of Florida, as amended,  
29           the business of renting, leasing, letting, or granting a license

7-00211-12

2012218

30 to use transient rental accommodations includes any activity in  
31 which a person offers information about the availability of  
32 accommodations to a customer, arranges for the customer's  
33 occupancy of the accommodations, establishes the total rent the  
34 customer pays for the accommodations, or collects the rental  
35 payments from the customer.

36 (9) (a) The terms "total rent" as used in this section,  
37 "total consideration" as used in ss. 125.0104 and 125.0108,  
38 "consideration" as used in s. 212.0305, and "rent" as used in  
39 chapter 67-930, Laws of Florida, as amended, have the same  
40 meaning and include:

41 1. The total amount a customer pays for the right to occupy  
42 a transient accommodation.

43 2. Charges that must be paid as a condition of the right of  
44 occupancy, except for mandatory fees imposed for the  
45 availability of communications services.

46 3. Charges paid by a customer to the person collecting the  
47 rent or consideration as a condition of the right of occupancy,  
48 even if the charges are separately stated or are for tangible  
49 personal property or services provided by a third party.

50 4. Charges for the use of tangible personal property or  
51 services as a condition of the right of occupancy, even if  
52 separately stated.

53 (b) Notwithstanding paragraph (a), the department may adopt  
54 rules that exclude separately stated charges for tangible  
55 personal property and services from the definition of total rent  
56 or total consideration.

57 (10) Persons engaging in activities described in subsection  
58 (8) shall register with the department and collect and remit

7-00211-12

2012218

59 taxes on the total rent charged to their customers, unless the  
60 registered owners or operators of the accommodations agree in  
61 writing to report and remit taxes on their behalf. Any written  
62 agreement must require the person collecting the rent to report  
63 total taxable sales and taxes due and pay the taxes collected to  
64 the owner or operator by the last day of the month in which the  
65 customer pays the rent or the last day of the month in which the  
66 customer completes the occupancy of the accommodation. The owner  
67 or operator shall report and remit the taxes along with the  
68 owner's or operator's return, which is due in the month  
69 following the month in which the taxes are paid to the owner or  
70 operator. The owner or operator is not liable for any tax,  
71 penalty, or interest due as a result of the failure of the  
72 person who arranged the occupancy and collected the rent to  
73 accurately report and remit the taxes imposed by this section or  
74 by s. 125.0104, s. 125.0108, or s. 212.0305, or s. 2 of chapter  
75 67-930, Laws of Florida, as amended. If the owner or operator  
76 does not agree to report and remit taxes on behalf of the person  
77 who rents the accommodations as provided in subsection (8), that  
78 person shall extend his or her annual resale certificate in lieu  
79 of paying taxes on the amounts he or she pays to the owner or  
80 operator for the accommodations. A person engaged in the  
81 activities described in subsection (8) may file with the  
82 department a single application for registration. Such  
83 application for registration must identify each county in which  
84 transient accommodations are located. Such person must also file  
85 a separate registration with each county that self-administers  
86 any local transient accommodations tax. A person engaged in the  
87 activities described in subsection (8) may file a consolidated

7-00211-12

2012218

88 return as provided in s. 212.11(1)(e).

89 Section 2. (1) The Department of Revenue shall provide for  
90 an amnesty for unpaid taxes, penalties, and interest imposed  
91 under chapter 125 or chapter 212, Florida Statutes, or chapter  
92 67-930, Laws of Florida, as amended, on transient rentals if:

93 (a) The rentals subject to amnesty were made prior to July  
94 1, 2012.

95 (b) The rental payments were collected by persons who are  
96 not owners, operators, or managers of the transient rental  
97 facilities or their agents.

98 (c) The person who collected the rental payments registers  
99 with the department and any applicable local jurisdictions to  
100 pay taxes on transient rentals on or before October 1, 2012.

101 (d) The person who collected the rental payments applies  
102 for amnesty by October 1, 2012, pursuant to rules of the  
103 department.

104 (2)(a) The amnesty is not available for taxes, penalties,  
105 or interest assessed if the assessment is final and has not been  
106 timely challenged, or for any taxes, penalties, or interest that  
107 have been paid to the department or other jurisdiction unless  
108 the payment is the subject of an assessment that is not final or  
109 that has been timely challenged.

110 (b) The amnesty is not available for tax billed to or  
111 collected from the consumer who pays for occupancy of the  
112 transient rental facility. The amnesty applies, however, to such  
113 amounts to the extent that the person who collected the rental  
114 payments documents that such taxes were remitted to the owner or  
115 operator of the transient rental facility.

116 (3) The Department of Revenue may adopt emergency rules to

7-00211-12

2012218\_\_

117 implement the provisions of this act. Such rules may provide  
118 forms and procedures for applying for amnesty, for reporting the  
119 rentals for which amnesty is sought, and for ensuring the  
120 applicant's ongoing commitment to registration, collection, and  
121 remittance of the taxes imposed by state law on transient  
122 rentals. Notwithstanding any other provision of law, the  
123 emergency rules shall remain effective until 6 months after the  
124 date of adoption of the rule or the date of final resolution of  
125 all amnesty applications filed pursuant to this section,  
126 whichever occurs later. These rules may be renewed during the  
127 pendency of procedures to adopt rules addressing the subject of  
128 the emergency rules.

129 Section 3. This act shall take effect July 1, 2012.