

By Senator Carlton

24-388A-00

See HB 509

1 A bill to be entitled
2 An act relating to local option tourist taxes;
3 amending ss. 125.0104, 212.0305, F.S.;

4 providing that a county that elects to assume
5 responsibility for audit and enforcement with
6 respect to the local option tourist development
7 tax, area of critical state concern tourist
8 impact tax, or convention development taxes may
9 use independent contract agents in
10 administering its duties; providing for
11 application of confidentiality and penalty
12 provisions to such agents; providing an
13 effective date.

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

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17 Section 1. Subsection (10) of section 125.0104,
18 Florida Statutes, is amended to read:

19 125.0104 Tourist development tax; procedure for
20 levying; authorized uses; referendum; enforcement.--

21 (10) LOCAL ADMINISTRATION OF TAX.--

22 (a) A county levying a tax under this section or s.
23 125.0108 may be exempted from the requirements of the
24 respective section that:

25 1. The tax collected be remitted to the Department of
26 Revenue before being returned to the county; and

27 2. The tax be administered according to chapter 212,
28
29 if the county adopts an ordinance providing for the local
30 collection and administration of the tax.

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1 (b) The ordinance shall include provision for, but
2 need not be limited to:

3 1. Initial collection of the tax to be made in the
4 same manner as the tax imposed under chapter 212.

5 2. Designation of the local official to whom the tax
6 shall be remitted, and that official's powers and duties with
7 respect thereto. Tax revenues may be used only in accordance
8 with the provisions of this section.

9 3. Requirements respecting the keeping of appropriate
10 books, records, and accounts by those responsible for
11 collecting and administering the tax.

12 4. Provision for payment of a dealer's credit as
13 required under chapter 212.

14 5. A portion of the tax collected may be retained by
15 the county for costs of administration, but such portion shall
16 not exceed 3 percent of collections.

17 (c) A county adopting an ordinance providing for the
18 collection and administration of the tax on a local basis
19 shall also adopt an ordinance electing either to assume all
20 responsibility for auditing the records and accounts of
21 dealers, and assessing, collecting, and enforcing payments of
22 delinquent taxes, or to delegate such authority to the
23 Department of Revenue. If the county elects to assume such
24 responsibility, it shall be bound by all rules promulgated by
25 the Department of Revenue pursuant to paragraph (3)(k), as
26 well as those rules pertaining to the sales and use tax on
27 transient rentals imposed by s. 212.03. The county may use
28 any power granted in this section to the department to
29 determine the amount of tax, penalties, and interest to be
30 paid by each dealer and to enforce payment of such tax,
31 penalties, and interest. The county may use independent

1 contract agents in the administration of its statutory duties
2 and responsibilities. Such independent contract agents are
3 bound by the same confidentiality requirements and subject to
4 the same penalties as the county under s. 213.053. If the
5 county delegates such authority to the department, the
6 department shall distribute any collections so received, less
7 costs of administration, to the county. The amount deducted
8 for costs of administration by the department shall be used
9 only for those costs which are solely and directly
10 attributable to auditing, assessing, collecting, processing,
11 and enforcing payments of delinquent taxes authorized in this
12 section. If a county elects to delegate such authority to the
13 department, the department shall audit only those businesses
14 in the county that it audits pursuant to chapter 212.

15 Section 2. Paragraph (c) of subsection (5) of section
16 212.0305, Florida Statutes, is amended to read:

17 212.0305 Convention development taxes; intent;
18 administration; authorization; use of proceeds.--

19 (5) LOCAL ADMINISTRATION OF TAX.--

20 (c) A county adopting an ordinance providing for the
21 collection and administration of the tax on a local basis
22 shall also adopt an ordinance electing either to assume all
23 responsibility for auditing the records and accounts of
24 dealers, and assessing, collecting, and enforcing payments of
25 delinquent taxes, or to delegate such authority to the
26 Department of Revenue. If the county elects to assume such
27 responsibility, it shall be bound by the rules promulgated by
28 the Department of Revenue pursuant to paragraph (3)(f), as
29 well as those rules pertaining to the sales and use tax on
30 transient rentals imposed by s. 212.03. The county may use
31 any power granted in this chapter to the department to

1 determine the amount of tax, penalties, and interest to be
2 paid by each dealer and to enforce payment of such tax,
3 penalties, and interest. The county may use independent
4 contract agents in the administration of its statutory duties
5 and responsibilities. Such independent contract agents are
6 bound by the same confidentiality requirements and subject to
7 the same penalties as the county under s. 213.053. If the
8 county delegates such authority to the department, the
9 department shall distribute any collections so received, less
10 costs of administration, to the county. The amount deducted
11 for costs of administration by the department shall be used
12 only for those costs which are solely and directly
13 attributable to auditing, assessing, collecting, processing,
14 and enforcing payments of delinquent taxes authorized in this
15 section. If a county elects to delegate such authority to the
16 department, the department shall audit only those businesses
17 in the county that it audits pursuant to this chapter.

18 Section 3. This act shall take effect upon becoming a
19 law.

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22 LEGISLATIVE SUMMARY

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24 Provides that a county that elects to assume
25 responsibility for audit and enforcement with respect to
26 the local option tourist development tax, area of
27 critical state concern tourist impact tax, or convention
28 development taxes may use independent contract agents in
29 administering its duties. Provides for application of
30 confidentiality and penalty provisions to such agents.
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