

By Representative Roberts

1 A bill to be entitled
2 An act relating to the municipal resort tax;
3 amending s. 2, ch. 67-930, Laws of Florida, as
4 amended; revising provisions which specify the
5 rate of the tax certain municipalities are
6 authorized to levy on the rental of hotel,
7 motel, and similar rooms; increasing the
8 maximum rate which may be levied upon approval
9 by referendum; providing an effective date.

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

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13 Section 1. Section 2 of chapter 67-930, Laws of
14 Florida, as amended by chapters 82-142, 83-363, 93-286, and
15 94-344, Laws of Florida, is amended to read:

16 Section 2. The tax authorized by section 1 shall not
17 exceed two percent (2%) of the rent received by the person
18 renting such room or rooms from the person paying said rent,
19 and of the retail sales price paid by any guest, consumer, or
20 any person on the purchase of each sale of food or beverages,
21 and of each sale of alcoholic beverages for consumption on the
22 premises, at any place of business required by law to be
23 licensed by the state hotel and restaurant commission or by
24 the state beverage department. However, upon approval by
25 referendum of a chapter amendment so authorizing, the tax may
26 be levied at a rate not to exceed 6 ~~4~~ percent on the rent of
27 such room or rooms.

28 Section 2. This act shall take effect upon becoming a
29 law.

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HOUSE SUMMARY

Revises provisions which specify the rate of the tax certain municipalities are authorized to levy on the rental of hotel, motel, and similar rooms, to increase the maximum rate which may be levied upon approval by referendum from 4 to 6 percent.