

By Representative Ogles

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

14  
15 Be It Enacted by the Legislature of the State of Florida:

16  
17           Section 1. Paragraph (c) of subsection (10) of section  
18 125.0104, 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.

31

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.

20 \*\*\*\*\*

21 HOUSE SUMMARY

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