

704-149AX-05

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Goodlette offered the following:

Amendment (with title amendment)

On page 3, between lines 29 and 30, of the bill

insert:

Section 2. Section 125.0108, Florida Statutes, is amended to read:

125.0108 Areas of critical state concern; tourist impact tax.--

(1)(a) Subject to the provisions of this section, any county creating a land authority pursuant to s. 380.0663(1) is authorized to levy by ordinance, in the area or areas within said county designated as an area of critical state concern pursuant to chapter 380, a tourist impact tax on the taxable privileges described in paragraph (b); however, if the area or areas of critical state concern are greater than 50 percent of the land area of the county, the tax may be levied throughout the entire county.Such tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of chapter 380 have become

1 effective and such tax is approved by referendum as provided
2 for in subsection (5).

3 (b) It is declared to be the intent of the Legislature
4 that every person who rents, leases, or lets for consideration
5 any living quarters or accommodations in any hotel, apartment
6 hotel, motel, resort motel, apartment, apartment motel,
7 roominghouse, mobile home park, recreational vehicle park, or
8 condominium for a term of 6 months or less, unless such
9 establishment is exempt from the tax imposed by s. 212.03, is
10 exercising a taxable privilege on the proceeds therefrom under
11 this section.

12 (c) The governing board of the county may, by passage
13 of a resolution by four-fifths vote, repeal such tax.

14 (d) The tourist impact tax shall be levied at the rate
15 of 1 percent of each dollar and major fraction thereof of the
16 total consideration charged for such taxable privilege. When
17 receipt of consideration is by way of property other than
18 money, the tax shall be levied and imposed on the fair market
19 value of such nonmonetary consideration.

20 (e) The tourist impact tax shall be in addition to any
21 other tax imposed pursuant to chapter 212 and in addition to
22 all other taxes and fees and the consideration for the taxable
23 privilege.

24 (f) The tourist impact tax shall be charged by the
25 person receiving the consideration for the taxable privilege,
26 and it shall be collected from the lessee, tenant, or customer
27 at the time of payment of the consideration for such taxable
28 privilege.

29 (2)(a) The person receiving the consideration for such
30 taxable privilege and the person doing business within such
31 area or areas of critical state concern or within the entire

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1 county, as applicable, shall receive, account for, and remit
2 the tourist impact tax to the Department of Revenue at the
3 time and in the manner provided for persons who collect and
4 remit taxes under chapter 212. The same duties and privileges
5 imposed by chapter 212 upon dealers in tangible property,
6 respecting the collection and remission of tax; the making of
7 returns; the keeping of books, records, and accounts; and
8 compliance with the rules of the Department of Revenue in the
9 administration of that chapter shall apply to and be binding
10 upon all persons who are subject to the provisions of this
11 section. However, the Department of Revenue may authorize a
12 quarterly return and payment when the tax remitted by the
13 dealer for the preceding quarter did not exceed \$25.

14 (b) The Department of Revenue shall keep records
15 showing the amount of taxes collected, which records shall
16 also include records disclosing the amount of taxes collected
17 for and from each county in which the tax imposed and
18 authorized by this section is applicable. These records shall
19 be open for inspection during the regular office hours of the
20 Department of Revenue, subject to the provisions of s.
21 213.053.

22 (c) Collections received by the Department of Revenue
23 from the tax, less costs of administration of this section,
24 shall be paid and returned monthly to the county and the land
25 authority in accordance with the provisions of subsection (3).

26 (d) The Department of Revenue, under the applicable
27 rules of the Career Service Commission, is authorized to
28 employ persons and incur other expenses for which funds are
29 appropriated by the Legislature.

30 (e) The Department of Revenue is empowered to
31 promulgate such rules and prescribe and publish such forms as

1 may be necessary to effectuate the purposes of this section.
2 The department is authorized to establish audit procedures and
3 to assess for delinquent taxes.

4 (f) The estimated tax provisions contained in s.
5 212.11 do not apply to the administration of any tax levied
6 under this section.

7 (3) All tax revenues received pursuant to this
8 section, less administrative costs, shall be distributed as
9 follows:

10 (a) Fifty percent shall be transferred to the land
11 authority to be used to purchase property in the area of
12 critical state concern for ~~from~~ which the revenue is
13 generated. An amount not to exceed 5 percent may be used for
14 administration and other costs incident to such purchases.

15 (b) Fifty percent shall be distributed to the
16 governing body of the county where the revenue was generated.
17 Such proceeds shall be used to offset the loss of ad valorem
18 taxes due to acquisitions provided for by this act.

19 (4)(a) Any person who is taxable hereunder who fails
20 or refuses to charge and collect from the person paying for
21 the taxable privilege the taxes herein provided, either by
22 himself or herself or through agents or employees, is, in
23 addition to being personally liable for the payment of the
24 tax, guilty of a misdemeanor of the second degree, punishable
25 as provided in s. 775.082 or s. 775.083.

26 (b) No person shall advertise or hold out to the
27 public in any manner, directly or indirectly, that he or she
28 will absorb all or any part of the tax; that he or she will
29 relieve the person paying for the taxable privilege of the
30 payment of all or any part of the tax; or that the tax will
31 not be added to the consideration for the taxable privilege or

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1 that, when added, the tax or any part thereof will be refunded
2 or refused, either directly or indirectly, by any method
3 whatsoever. Any person who willfully violates any provision
4 of this paragraph is guilty of a misdemeanor of the second
5 degree, punishable as provided in s. 775.082 or s. 775.083.

6 (c) The tax authorized to be levied by this section
7 shall constitute a lien on the property of the business,
8 lessee, customer, or tenant in the same manner as, and shall
9 be collectible as are, liens authorized and imposed in ss.
10 713.67, 713.68, and 713.69.

11 (5) The tourist impact tax authorized by this section
12 shall take effect only upon express approval by a majority
13 vote of those qualified electors in the area or areas of
14 critical state concern in the county seeking to levy such tax,
15 voting in a referendum to be held by the governing board of
16 such county in conjunction with a general or special election,
17 in accordance with the provisions of law relating to elections
18 currently in force. However, if the area or areas of critical
19 state concern are greater than 50 percent of the land area of
20 the county and the tax is to be imposed throughout the entire
21 county, the tax shall take effect only upon express approval
22 of a majority of the qualified electors of the county voting
23 in such a referendum.

24 (6) The effective date of the levy and imposition of
25 the tourist impact tax authorized under this section shall be
26 the first day of the second month following approval of the
27 ordinance by referendum or the first day of any subsequent
28 month as may be specified in the ordinance. A certified copy
29 of the ordinance shall include the time period and the
30 effective date of the tax levy and shall be furnished by the
31 county to the Department of Revenue within 10 days after

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1 passing an ordinance levying such tax and again within 10 days
 2 after approval by referendum of such tax. If applicable, the
 3 county levying the tax shall provide the Department of Revenue
 4 with a list of the businesses in the area of critical state
 5 concern where the tourist impact tax is levied by zip code or
 6 other means of identification. Notwithstanding the provisions
 7 of s. 213.053, the Department of Revenue shall assist the
 8 county in compiling such list of businesses. The tourist
 9 impact tax, if not repealed sooner pursuant to paragraph
 10 (1)(c), shall be repealed 10 years after the date the area of
 11 critical state concern designation is removed.

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14 ===== T I T L E A M E N D M E N T =====

15 And the title is amended as follows:

16 On page 1, line 6, after the semicolon

17

18 insert:

19 amending s. 125.0108, F.S.; providing that the
 20 tourist impact tax that is authorized to be
 21 levied in an area of critical state concern in
 22 certain counties may be levied throughout the
 23 entire county, subject to referendum approval,
 24 if the area of critical state concern is
 25 greater than 50 percent of the area of the
 26 county;

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