



029086

CHAMBER ACTION

Senate

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House

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1 Senator Geller moved the following **amendment to amendment**  
2 **(306956)** :

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4 **Senate Amendment (with directory and title amendments)**

5 Delete line(s) 610-641

6 and insert:

7 (5)~~(2)~~ The tax provided for herein shall be in addition to  
8 the total amount of the rental, shall be charged by the lessor or  
9 person receiving the rent in and by said rental arrangement to  
10 the lessee or person paying the rental, and shall be due and  
11 payable at the time of the receipt of such rental payment by the  
12 lessor or person, as defined in this chapter, who receives said  
13 rental or payment. The owner, lessor, or person receiving the  
14 rent shall remit the tax to the department at the times and in  
15 the manner hereinafter provided for dealers to remit taxes under  
16 this chapter. The same duties imposed by this chapter upon  
17 dealers in tangible personal property respecting the collection



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18 | and remission of the tax; the making of returns; the keeping of  
19 | books, records, and accounts; and the compliance with the rules  
20 | and regulations of the department in the administration of this  
21 | chapter shall apply to and be binding upon all persons who manage  
22 | or operate hotels, apartment houses, roominghouses, tourist and  
23 | trailer camps, and the rental of condominium units, and to all  
24 | persons who collect or receive such rents on behalf of such owner  
25 | or lessor taxable under this chapter.

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32 | ===== T I T L E A M E N D M E N T =====

33 | And the title is amended as follows:

34 |       Delete line(s) 2247-2253

35 | and insert:

36 |       in a timeshare plan is rent subject to taxation;  
37 |       specifying