

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 434 and 435, insert:

5 Section 10. Paragraph (b) of subsection (1) and paragraph  
6 (e) of subsection (2) of section 125.0108, Florida Statutes, are  
7 amended to read:

8 125.0108 Areas of critical state concern; tourist impact  
9 tax.--

10 (1)

11 (b)1. It is declared to be the intent of the Legislature  
12 that every person who rents, leases, or lets for consideration  
13 any living quarters or accommodations in any hotel, apartment  
14 hotel, motel, resort motel, apartment, apartment motel,  
15 roominghouse, mobile home park, recreational vehicle park, ~~or~~  
16 condominium, or timeshare resort for a term of 6 months or less,

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17 unless such establishment is exempt from the tax imposed by s.  
18 212.03, is exercising a taxable privilege on the proceeds  
19 therefrom under this section.

20 2. As used in this section, the terms "consideration,"  
21 "rental," and "rent" mean the amount received by a person  
22 operating transient accommodations for the use or securing the  
23 use of any living quarters or sleeping or housekeeping  
24 accommodations that are part of, in, from, or in connection with  
25 any hotel, apartment house, roominghouse, timeshare resort,  
26 tourist or trailer camp, mobile home park, recreational vehicle  
27 park, or condominium. The term "person operating transient  
28 accommodations" means the person conducting the daily affairs of  
29 the physical facilities furnishing transient accommodations who  
30 is responsible for providing the services commonly associated  
31 with operating the facilities furnishing transient  
32 accommodations regardless of whether such commonly associated  
33 services are provided by third parties. The terms  
34 "consideration," "rental" and "rent" do not include payments  
35 received by an unrelated person for facilitating the booking of  
36 reservations for or on behalf of a lessee or licensee at a  
37 hotel, apartment house, rooming house, timeshare resort, tourist  
38 or trailer camp, mobile home park, recreational vehicle park, or  
39 condominium in this state. The term "unrelated person" means a  
40 person who is not in the same affiliated group of corporations  
41 pursuant to s. 1504 of the Internal Revenue Code of 1986, as  
42 amended.

43 3. Tax shall be due on the consideration paid for  
44 occupancy in the county pursuant to a regulated short-term

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45 product as defined in s. 721.05 or occupancy in the county  
46 pursuant to a product that would be deemed a regulated short-  
47 term product if the agreement to purchase the short-term product  
48 were executed in this state. Such tax shall be collected on the  
49 last day of occupancy within the county unless the consideration  
50 is applied to the purchase of a timeshare estate.

51 Notwithstanding subparagraphs 1. and 2., the occupancy of an  
52 accommodation of a timeshare resort pursuant to a timeshare  
53 plan, a multisite timeshare plan, or an exchange transaction in  
54 an exchange program as defined in s. 721.05 by the owner of a  
55 timeshare interest or such owner's guest, which guest is not  
56 paying monetary consideration to the owner or to a third party  
57 for the benefit of the owner, is not a privilege subject to  
58 taxation under this section. A membership or transaction fee  
59 paid by a timeshare owner that does not provide the timeshare  
60 owner with a right to occupy any specific timeshare unit but  
61 merely provides the timeshare owner with an opportunity to  
62 exchange a timeshare interest through an exchange program is a  
63 service charge and is not subject to taxation.

64 4. Consideration paid for the purchase of a timeshare  
65 license in a timeshare plan as defined in s. 721.05 is rent  
66 subject to taxation under this section.

67 (2)

68 (e) The Department of Revenue shall adopt ~~is empowered to~~  
69 ~~promulgate such~~ rules and prescribe and publish ~~such~~ forms as  
70 ~~may be~~ necessary to effectuate the purposes of this section. The  
71 department may ~~is authorized to~~ establish audit procedures and  
72 ~~to~~ assess for delinquent taxes. A person operating transient

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73 accommodations shall state the tax separately from the rental  
74 charged on the receipt, invoice, or other documentation issued  
75 with respect to charges for transient accommodations. A person  
76 facilitating the booking of reservations who is unrelated to the  
77 person operating the transient accommodations in which the  
78 reservation is booked is not required to separately state  
79 amounts charged on the receipt, invoice, or other documentation  
80 issued by the person facilitating the booking of the  
81 reservation. Any amounts specifically collected as a tax are  
82 county funds and shall be remitted as tax.

83       Section 11. The amendments made by this act to section  
84 125.0108, Florida Statutes, are intended to be clarifying and  
85 remedial in nature and are not a basis for assessments of tax  
86 for periods before July 1, 2008, or for refunds of tax for  
87 periods before July 1, 2008.

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93                   **T I T L E   A M E N D M E N T**

94       Remove line 62 and insert:

95       in Florida; amending s. 125.0108, F.S.; revising the list  
96       of living quarters or accommodations the rental or lease  
97       of which is subject to taxation; providing definitions;  
98       providing for taxation of regulated short-term products;  
99       providing that the occupancy of a timeshare resort and  
100       membership or transaction fee paid by a timeshare owner

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101 are not a privilege subject to taxation; providing that  
102 consideration paid for the purchase of a timeshare license  
103 in a timeshare plan is rent subject to taxation;  
104 authorizing the department to establish audit procedures  
105 and assess for delinquent taxes; requiring the person  
106 operating transient accommodations to separately state the  
107 tax charged on a receipt or other documentation; providing  
108 that persons facilitating the booking of reservations are  
109 not required to separately state tax amounts charged;  
110 requiring that such amounts be remitted as tax and  
111 classified as county funds; specifying that certain  
112 provisions of the act are clarifying and remedial in  
113 nature and are not a basis for assessments of tax or for  
114 refunds of tax for periods before the effective date of  
115 the act; providing an effective date.