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CHAMBER ACTION

Senate

House

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Floor: WD/3R
4/30/2008 5:41 PM

1 Senator Haridopolos moved the following **amendment**:

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

4 Between lines 359 and 360,
5 insert:

6 Section 10. Subsection (3) of section 125.0104, Florida
7 Statutes, is amended to read:

8 125.0104 Tourist development tax; procedure for levying;
9 authorized uses; referendum; enforcement.--

10 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

11 (a) It is declared to be the intent of the Legislature that
12 every person who rents, leases, or lets for consideration any
13 living quarters or accommodations in any hotel, apartment hotel,
14 motel, resort motel, apartment, apartment motel, roominghouse,
15 mobile home park, recreational vehicle park, ~~or~~ condominium, or
16 timeshare resort for a term of 6 months or less is exercising a
17 privilege which is subject to taxation under this section, unless



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18 such person rents, leases, or lets for consideration any living
19 quarters or accommodations which are exempt according to the
20 provisions of chapter 212.

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

43 (c) Tax shall be due on the consideration paid for
44 occupancy in the county pursuant to a regulated short-term
45 product, as defined in chapter 721, or occupancy in the county
46 pursuant to a product that would be deemed a regulated short-term
47 product if the agreement to purchase the short-term right were



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48 executed in this state. Such tax shall be collected on the last
49 day of occupancy within the county unless the consideration is
50 applied to the purchase of a timeshare estate. Notwithstanding
51 paragraphs (a) and (b), the occupancy of an accommodation of a
52 timeshare resort pursuant to a timeshare plan, a multisite
53 timeshare plan, or an exchange transaction in an exchange
54 program, as defined in chapter 721, by the owner of a timeshare
55 interest or such owner's guest, which guest is not paying
56 monetary consideration to the owner or to a third party for the
57 benefit of the owner, is not a privilege subject to taxation
58 under this section. A membership or transaction fee paid by a
59 timeshare owner which does not provide the timeshare owner with
60 the right to occupy any specific timeshare unit but merely
61 provides the timeshare owner with the opportunity to exchange a
62 timeshare interest through an exchange program is a service
63 charge and is not subject to taxation.

64 (d) Consideration paid for the purchase of a timeshare
65 license in a timeshare plan, as defined in chapter 721, is rent
66 subject to taxation under this section.

67 (e)~~(b)~~ Subject to the provisions of this section, any county
68 in this state may levy and impose a tourist development tax on the
69 exercise within its boundaries of the taxable privilege described
70 in paragraph (a), except that there shall be no additional levy
71 under this section in any cities or towns presently imposing a
72 municipal resort tax as authorized under chapter 67-930, Laws of
73 Florida, and this section shall not in any way affect the powers
74 and existence of any tourist development authority created pursuant
75 to chapter 67-930, Laws of Florida. No county authorized to levy a
76 convention development tax pursuant to s. 212.0305, or to s. 8 of
77 chapter 84-324, Laws of Florida, shall be allowed to levy more than



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78 | the 2-percent tax authorized by this section. A county may elect to
79 | levy and impose the tourist development tax in a subcounty special
80 | district of the county. However, if a county so elects to levy and
81 | impose the tax on a subcounty special district basis, the district
82 | shall embrace all or a significant contiguous portion of the
83 | county, and the county shall assist the Department of Revenue in
84 | identifying the rental units subject to tax in the district.

85 | (f)~~(e)~~ The tourist development tax shall be levied,
86 | imposed, and set by the governing board of the county at a rate
87 | of 1 percent or 2 percent of each dollar and major fraction of
88 | each dollar of the total consideration charged for such lease or
89 | rental. When receipt of consideration is by way of property other
90 | than money, the tax shall be levied and imposed on the fair
91 | market value of such nonmonetary consideration.

92 | (g)~~(d)~~ In addition to any 1-percent or 2-percent tax
93 | imposed under paragraph (f) ~~(e)~~, the governing board of the
94 | county may levy, impose, and set an additional 1 percent of each
95 | dollar above the tax rate set under paragraph (f) ~~(e)~~ by the
96 | extraordinary vote of the governing board for the purposes set
97 | forth in subsection (5) or by referendum approval by the
98 | registered electors within the county or subcounty special
99 | district. No county shall levy, impose, and set the tax
100 | authorized under this paragraph unless the county has imposed the
101 | 1-percent or 2-percent tax authorized under paragraph (f) ~~(e)~~ for
102 | a minimum of 3 years prior to the effective date of the levy and
103 | imposition of the tax authorized by this paragraph. Revenues
104 | raised by the additional tax authorized under this paragraph
105 | shall not be used for debt service on or refinancing of existing
106 | facilities as specified in subparagraph (5) (a)1. unless approved
107 | by a resolution adopted by an extraordinary majority of the total



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108 membership of the governing board of the county. If the 1-percent
109 or 2-percent tax authorized in paragraph (f) ~~(e)~~ is levied within
110 a subcounty special taxing district, the additional tax
111 authorized in this paragraph shall only be levied therein. The
112 provisions of paragraphs (4) (a)-(d) shall not apply to the
113 adoption of the additional tax authorized in this paragraph. The
114 effective date of the levy and imposition of the tax authorized
115 under this paragraph shall be the first day of the second month
116 following approval of the ordinance by the governing board or the
117 first day of any subsequent month as may be specified in the
118 ordinance. A certified copy of such ordinance shall be furnished
119 by the county to the Department of Revenue within 10 days after
120 approval of such ordinance.

121 (h) ~~(e)~~ The tourist development tax shall be in addition to
122 any other tax imposed pursuant to chapter 212 and in addition to
123 all other taxes and fees and the consideration for the rental or
124 lease.

125 (i) ~~(f)~~ The tourist development tax shall be charged by the
126 person receiving the consideration for the lease or rental, and
127 it shall be collected from the lessee, tenant, or customer at the
128 time of payment of the consideration for such lease or rental.

129 (j) ~~(g)~~ The person receiving the consideration for such
130 rental or lease shall receive, account for, and remit the tax to
131 the Department of Revenue at the time and in the manner provided
132 for persons who collect and remit taxes under s. 212.03. The same
133 duties and privileges imposed by chapter 212 upon dealers in
134 tangible property, respecting the collection and remission of
135 tax; the making of returns; the keeping of books, records, and
136 accounts; and compliance with the rules of the Department of
137 Revenue in the administration of that chapter shall apply to and



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138 be binding upon all persons who are subject to the provisions of
139 this section. However, the Department of Revenue may authorize a
140 quarterly return and payment when the tax remitted by the dealer
141 for the preceding quarter did not exceed \$25.

142 (k) ~~(h)~~ The Department of Revenue shall keep records showing
143 the amount of taxes collected, which records shall also include
144 records disclosing the amount of taxes collected for and from
145 each county in which the tax authorized by this section is
146 applicable. These records shall be open for inspection during the
147 regular office hours of the Department of Revenue, subject to the
148 provisions of s. 213.053.

149 (l) ~~(i)~~ Collections received by the Department of Revenue
150 from the tax, less costs of administration of this section, shall
151 be paid and returned monthly to the county which imposed the tax,
152 for use by the county in accordance with the provisions of this
153 section. They shall be placed in the county tourist development
154 trust fund of the respective county, which shall be established
155 by each county as a condition precedent to receipt of such funds.

156 (m) ~~(j)~~ The Department of Revenue may ~~is authorized to~~
157 employ persons and incur other expenses for which funds are
158 appropriated by the Legislature.

159 (n) ~~(k)~~ The Department of Revenue shall adopt ~~promulgate~~
160 ~~such~~ rules and ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~
161 necessary to effectuate the purposes of this section. The
162 department may establish audit procedures to assess for
163 delinquent taxes. The person operating transient accommodations
164 shall state the tax separately from the rental charged on the
165 receipt, invoice, or other documentation issued with respect to
166 charges for transient accommodations. Persons facilitating the
167 booking of reservations who are unrelated to the person operating



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168 | the transient accommodations in which the reservation is booked
169 | are not required to separately state amounts charged on the
170 | receipt, invoice, or other documentation issued by the person
171 | facilitating the booking of the reservation. Any amounts
172 | specifically collected as a tax are county funds and must be
173 | remitted as tax.

174 | ~~(o)~~ In addition to any other tax which is imposed
175 | pursuant to this section, a county may impose up to an additional
176 | 1-percent tax on the exercise of the privilege described in
177 | paragraph (a) by majority vote of the governing board of the
178 | county in order to:

179 | 1. Pay the debt service on bonds issued to finance the
180 | construction, reconstruction, or renovation of a professional
181 | sports franchise facility, or the acquisition, construction,
182 | reconstruction, or renovation of a retained spring training
183 | franchise facility, either publicly owned and operated, or
184 | publicly owned and operated by the owner of a professional sports
185 | franchise or other lessee with sufficient expertise or financial
186 | capability to operate such facility, and to pay the planning and
187 | design costs incurred prior to the issuance of such bonds.

188 | 2. Pay the debt service on bonds issued to finance the
189 | construction, reconstruction, or renovation of a convention
190 | center, and to pay the planning and design costs incurred prior
191 | to the issuance of such bonds.

192 | 3. Pay the operation and maintenance costs of a convention
193 | center for a period of up to 10 years. Only counties that have
194 | elected to levy the tax for the purposes authorized in
195 | subparagraph 2. may use the tax for the purposes enumerated in
196 | this subparagraph. Any county that elects to levy the tax for the
197 | purposes authorized in subparagraph 2. after July 1, 2000, may



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198 use the proceeds of the tax to pay the operation and maintenance
199 costs of a convention center for the life of the bonds.

200 4. Acquire, construct, extend, enlarge, remodel, repair,
201 improve, maintain, operate, or promote one or more publicly owned
202 and operated sports stadiums, arenas, or other sports venues
203 within the boundaries of a county that is designated as high
204 tourism impact county pursuant to subparagraph (p)2.

205 5.4. Promote and advertise tourism in the State of Florida
206 and nationally and internationally; however, if tax revenues are
207 expended for an activity, service, venue, or event, the activity,
208 service, venue, or event shall have as one of its main purposes
209 the attraction of tourists as evidenced by the promotion of the
210 activity, service, venue, or event to tourists.

211
212 The provision of paragraph (e) ~~(b)~~ which prohibits any county
213 authorized to levy a convention development tax pursuant to s.
214 212.0305 from levying more than the 2-percent tax authorized by
215 this section, and the provisions of paragraphs (4) (a)-(d), shall
216 not apply to the additional tax authorized in this paragraph. The
217 effective date of the levy and imposition of the tax authorized
218 under this paragraph shall be the first day of the second month
219 following approval of the ordinance by the governing board or the
220 first day of any subsequent month as may be specified in the
221 ordinance. A certified copy of such ordinance shall be furnished
222 by the county to the Department of Revenue within 10 days after
223 approval of such ordinance.

224 (p) ~~(m)~~1. In addition to any other tax which is imposed
225 pursuant to this section, a high tourism impact county may impose
226 an additional 1-percent tax on the exercise of the privilege
227 described in paragraph (a) by extraordinary vote of the governing



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228 board of the county. The tax revenues received pursuant to this
229 paragraph shall be used for one or more of the authorized uses
230 pursuant to subsection (5).

231 2. A county is considered to be a high tourism impact
232 county after the Department of Revenue has certified to such
233 county that the sales subject to the tax levied pursuant to this
234 section exceeded \$600 million during the previous calendar year,
235 or were at least 18 percent of the county's total taxable sales
236 under chapter 212 where the sales subject to the tax levied
237 pursuant to this section were a minimum of \$200 million, except
238 that no county authorized to levy a convention development tax
239 pursuant to s. 212.0305 shall be considered a high tourism impact
240 county. Once a county qualifies as a high tourism impact county,
241 it shall retain this designation for the period the tax is levied
242 pursuant to this paragraph.

243 3. The provisions of paragraphs (4) (a)-(d) shall not apply
244 to the adoption of the additional tax authorized in this
245 paragraph. The effective date of the levy and imposition of the
246 tax authorized under this paragraph shall be the first day of the
247 second month following approval of the ordinance by the governing
248 board or the first day of any subsequent month as may be
249 specified in the ordinance. A certified copy of such ordinance
250 shall be furnished by the county to the Department of Revenue
251 within 10 days after approval of such ordinance.

252 (q) ~~(n)~~ In addition to any other tax that is imposed under
253 this section, a county that has imposed the tax under paragraph
254 (o) ~~(l)~~ may impose an additional tax that is no greater than 1
255 percent on the exercise of the privilege described in paragraph
256 (a) by a majority plus one vote of the membership of the board of
257 county commissioners in order to:



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258 | 1. Pay the debt service on bonds issued to finance:
259 | a. The construction, reconstruction, or renovation of a
260 | facility either publicly owned and operated, or publicly owned
261 | and operated by the owner of a professional sports franchise or
262 | other lessee with sufficient expertise or financial capability to
263 | operate such facility, and to pay the planning and design costs
264 | incurred prior to the issuance of such bonds for a new
265 | professional sports franchise as defined in s. 288.1162.
266 | b. The acquisition, construction, reconstruction, or
267 | renovation of a facility either publicly owned and operated, or
268 | publicly owned and operated by the owner of a professional sports
269 | franchise or other lessee with sufficient expertise or financial
270 | capability to operate such facility, and to pay the planning and
271 | design costs incurred prior to the issuance of such bonds for a
272 | retained spring training franchise.
273 | 2. Promote and advertise tourism in the State of Florida
274 | and nationally and internationally; however, if tax revenues are
275 | expended for an activity, service, venue, or event, the activity,
276 | service, venue, or event shall have as one of its main purposes
277 | the attraction of tourists as evidenced by the promotion of the
278 | activity, service, venue, or event to tourists.
279 |
280 | A county that imposes the tax authorized in this paragraph may
281 | not expend any ad valorem tax revenues for the acquisition,
282 | construction, reconstruction, or renovation of a facility for
283 | which tax revenues are used pursuant to subparagraph 1. The
284 | provision of paragraph (e) ~~(b)~~ which prohibits any county
285 | authorized to levy a convention development tax pursuant to s.
286 | 212.0305 from levying more than the 2-percent tax authorized by
287 | this section shall not apply to the additional tax authorized by



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288 | this paragraph in counties which levy convention development
289 | taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not
290 | apply to the adoption of the additional tax authorized in this
291 | paragraph. The effective date of the levy and imposition of the
292 | tax authorized under this paragraph is the first day of the
293 | second month following approval of the ordinance by the board of
294 | county commissioners or the first day of any subsequent month
295 | specified in the ordinance. A certified copy of such ordinance
296 | shall be furnished by the county to the Department of Revenue
297 | within 10 days after approval of the ordinance.

298 | Section 11. The amendments made by this act to s. 125.0104,
299 | Florida Statutes, are intended as clarifying and remedial in
300 | nature and are not a basis for assessments of tax for periods
301 | before September 1, 2008, or for refunds of tax for periods
302 | before September 1, 2008.

303 | Section 12. Subsections (1), (2), and (6) of section
304 | 125.0108, Florida Statutes, are amended to read:

305 | 125.0108 Areas of critical state concern; tourist impact
306 | tax.--

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



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317 the requirements of chapter 380 have become effective and such
318 tax is approved by referendum as provided for in subsection (5).

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

327 (c) As used in this section, the terms "consideration,"
328 "rental," and "rents" mean the amount received by a person
329 operating transient accommodations for the use or securing the
330 use of any living quarters or sleeping or housekeeping
331 accommodations in, from, or a part of, or in connection with any
332 hotel, apartment hotel, motel, resort motel, apartment, apartment
333 hotel, roominghouse, timeshare resort, tourist or trailer camp,
334 mobile home park, recreational vehicle park, or condominium. The
335 term "person operating transient accommodations" means the person
336 conducting the daily affairs of the physical facilities
337 furnishing transient accommodations who is responsible for
338 providing the services commonly associated with operating the
339 facilities furnishing transient accommodations regardless of
340 whether such commonly associated services are provided by third
341 parties. The terms "consideration" and "rents" do not include
342 payments received by unrelated persons for facilitating the
343 booking of reservations for or on behalf of the lessees or
344 licensees at hotels, apartment hotels, motels, resort motels,
345 apartments, apartment hotels, roominghouses, timeshare resorts,
346 tourist or trailer camps, mobile home parks, recreational vehicle



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347 parks, or condominiums in this state. "Unrelated person" means a
348 person who is not in the same affiliated group of corporations
349 pursuant to s. 1504 of the Internal Revenue Code of 1986, as
350 amended.

351 (d) Tax shall be due on the consideration paid for
352 occupancy in the county pursuant to a regulated short-term
353 product, as defined in chapter 721, or occupancy in the county
354 pursuant to a product that would be deemed a regulated short-term
355 product if the agreement to purchase the short-term right were
356 executed in this state. Such tax shall be collected on the last
357 day of occupancy within the county unless the consideration is
358 applied to the purchase of a timeshare estate. Notwithstanding
359 paragraphs (b) and (c), the occupancy of an accommodation of a
360 timeshare resort pursuant to a timeshare plan, a multisite
361 timeshare plan, or an exchange transaction in an exchange
362 program, as defined in chapter 721, by the owner of a timeshare
363 interest or such owner's guest, which guest is not paying
364 monetary consideration to the owner or to a third party for the
365 benefit of the owner, is not a privilege subject to taxation
366 under this section. A membership or transaction fee paid by a
367 timeshare owner which does not provide the timeshare owner with
368 the right to occupy any specific timeshare unit but merely
369 provides the timeshare owner with the opportunity to exchange a
370 timeshare interest through an exchange program is a service
371 charge and is not subject to taxation.

372 (e) Consideration paid for the purchase of a timeshare
373 license in a timeshare plan, as defined in chapter 721, is rent
374 subject to taxation under this section.

375 (f)-(e) The governing board of the county may, by passage of
376 a resolution by four-fifths vote, repeal such tax.



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377 (g)~~(d)~~ The tourist impact tax shall be levied at the rate
378 of 1 percent of each dollar and major fraction thereof of the
379 total consideration charged for such taxable privilege. When
380 receipt of consideration is by way of property other than money,
381 the tax shall be levied and imposed on the fair market value of
382 such nonmonetary consideration.

383 (h)~~(e)~~ The tourist impact tax shall be in addition to any
384 other tax imposed pursuant to chapter 212 and in addition to all
385 other taxes and fees and the consideration for the taxable
386 privilege.

387 (i)~~(f)~~ The tourist impact tax shall be charged by the
388 person receiving the consideration for the taxable privilege, and
389 it shall be collected from the lessee, tenant, or customer at the
390 time of payment of the consideration for such taxable privilege.

391 (j)~~(g)~~ A county that has levied the tourist impact tax
392 authorized by this section in an area or areas designated as an
393 area of critical state concern for at least 20 consecutive years
394 prior to removal of the designation may continue to levy the
395 tourist impact tax in accordance with this section for 20 years
396 following removal of the designation. After expiration of the 20-
397 year period, a county may continue to levy the tourist impact tax
398 authorized by this section if the county adopts an ordinance
399 reauthorizing levy of the tax and the continued levy of the tax
400 is approved by referendum as provided for in subsection (5).

401 (2) (a) The person receiving the consideration for such
402 taxable privilege and the person doing business within such area
403 or areas of critical state concern or within the entire county,
404 as applicable, shall receive, account for, and remit the tourist
405 impact tax to the Department of Revenue at the time and in the
406 manner provided for persons who collect and remit taxes under



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407 chapter 212. The same duties and privileges imposed by chapter
408 212 upon dealers in tangible property, respecting the collection
409 and remission of tax; the making of returns; the keeping of
410 books, records, and accounts; and compliance with the rules of
411 the Department of Revenue in the administration of that chapter
412 shall apply to and be binding upon all persons who are subject to
413 the provisions of this section. However, the Department of
414 Revenue may authorize a quarterly return and payment when the tax
415 remitted by the dealer for the preceding quarter did not exceed
416 \$25.

417 (b) The Department of Revenue shall keep records showing
418 the amount of taxes collected, which records shall also include
419 records disclosing the amount of taxes collected for and from
420 each county in which the tax imposed and authorized by this
421 section is applicable. These records shall be open for inspection
422 during the regular office hours of the Department of Revenue,
423 subject to the provisions of s. 213.053.

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

428 (d) The Department of Revenue is authorized to employ
429 persons and incur other expenses for which funds are appropriated
430 by the Legislature.

431 (e) The Department of Revenue is empowered to promulgate
432 such rules and prescribe and publish such forms as may be
433 necessary to effectuate the purposes of this section. The
434 department is authorized to establish audit procedures and to
435 assess for delinquent taxes. The person operating transient
436 accommodations shall state the tax separately from the rental



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437 | charged on the receipt, invoice, or other documentation issued
438 | with respect to charges for transient accommodations. Persons
439 | facilitating the booking of reservations who are unrelated to the
440 | person operating the transient accommodations in which the
441 | reservation is booked are not required to separately state
442 | amounts charged on the receipt, invoice, or other documentation
443 | issued by the person facilitating the booking of the reservation.
444 | Any amounts specifically collected as a tax are county funds and
445 | must be remitted as tax.

446 | (f) The estimated tax provisions contained in s. 212.11 do
447 | not apply to the administration of any tax levied under this
448 | section.

449 | (6) The effective date of the levy and imposition of the
450 | tourist impact tax authorized under this section shall be the
451 | first day of the second month following approval of the ordinance
452 | by referendum or the first day of any subsequent month as may be
453 | specified in the ordinance. A certified copy of the ordinance
454 | shall include the time period and the effective date of the tax
455 | levy and shall be furnished by the county to the Department of
456 | Revenue within 10 days after passing an ordinance levying such
457 | tax and again within 10 days after approval by referendum of such
458 | tax. If applicable, the county levying the tax shall provide the
459 | Department of Revenue with a list of the businesses in the area
460 | of critical state concern where the tourist impact tax is levied
461 | by zip code or other means of identification. Notwithstanding the
462 | provisions of s. 213.053, the Department of Revenue shall assist
463 | the county in compiling such list of businesses. The tourist
464 | impact tax, if not repealed sooner pursuant to paragraph
465 | (1) (f) ~~(e)~~, shall be repealed 10 years after the date the area of
466 | critical state concern designation is removed.



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467 Section 13. The amendments made by this act to s. 125.0108,
468 Florida Statutes, are intended as clarifying and remedial in
469 nature and are not a basis for assessments of tax for periods
470 before September 1, 2008, or for refunds of tax for periods
471 before September 1, 2008.

472 Section 14. Section 212.03, Florida Statutes, is amended to
473 read:

474 212.03 Transient rentals tax; rate, procedure, enforcement,
475 exemptions.--

476 (1) It is hereby declared to be the legislative intent that
477 every person is exercising a taxable privilege who engages in the
478 business of renting, leasing, letting, or granting a license to
479 use any living quarters or sleeping or housekeeping
480 accommodations in, from, or a part of, or in connection with any
481 hotel, apartment house, roominghouse, ~~or~~ tourist or trailer camp,
482 mobile home park, recreational vehicle park, condominium, or
483 timeshare resort. However, any person who rents, leases, lets, or
484 grants a license to others to use, occupy, or enter upon any
485 living quarters or sleeping or housekeeping accommodations in
486 apartment houses, roominghouses, tourist camps, ~~or~~ trailer camps,
487 mobile home park, recreational vehicle park, condominium, or
488 timeshare resort, and who exclusively enters into a bona fide
489 written agreement for continuous residence for longer than 6
490 months in duration at such property is not exercising a taxable
491 privilege. For the exercise of such taxable privilege, a tax is
492 hereby levied in an amount equal to 6 percent of and on the total
493 rental charged for such living quarters or sleeping or
494 housekeeping accommodations by the person charging or collecting
495 the rental. Such tax shall apply to hotels, apartment houses,
496 roominghouses, ~~or~~ tourist or trailer camps, mobile home parks,



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497 recreational vehicle parks, condominiums, or timeshare resorts
498 whether or not these facilities have ~~there is in connection with~~
499 ~~any of the same any~~ dining rooms, cafes, or other places where
500 meals or lunches are sold or served to guests.

501 (2) As used in this section, the terms "rent," "rental,"
502 "rentals," and "rental payments" mean the amount received by a
503 person operating transient accommodations for the use or securing
504 of any living quarters or sleeping or housekeeping accommodations
505 in, from, or a part of, or in connection with any hotel,
506 apartment house, roominghouse, mobile home park, recreational
507 vehicle park, condominium, timeshare resort, or tourist or
508 trailer camp. The phrase "person operating transient
509 accommodations" means the person conducting the daily affairs of
510 the physical facilities furnishing transient accommodations who
511 is responsible for providing the services commonly associated
512 with operating the facilities furnishing transient accommodations
513 regardless of whether such commonly associated services are
514 provided by third parties. The terms "consideration" and "rents"
515 do not include payments received by unrelated persons for
516 facilitating the booking of reservations for or on behalf of the
517 lessees or licensees at hotels, apartment houses, roominghouses,
518 mobile home parks, recreational vehicle parks, condominiums,
519 timeshare resorts, or tourist or trailer camps in this state.
520 "Unrelated person" means a person who is not in the same
521 affiliated group of corporations pursuant to s. 1504 of the
522 Internal Revenue Code of 1986, as amended.

523 (3) Tax shall be due on the consideration paid for
524 occupancy in this state pursuant to a regulated short-term
525 product, as defined in chapter 721, or occupancy in this state
526 pursuant to a product that would be deemed a regulated short-term



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527 product if the agreement to purchase the short-term right was
528 executed in this state. Such tax shall be collected on the last
529 day of occupancy within the state unless such consideration is
530 applied to the purchase of a timeshare estate. Notwithstanding
531 subsections (1) and (2), the occupancy of an accommodation of a
532 timeshare resort pursuant to a timeshare plan, a multisite
533 timeshare plan, or an exchange transaction in an exchange
534 program, as defined in chapter 721, by the owner of a timeshare
535 interest or such owner's guest, which guest is not paying
536 monetary consideration to the owner or to a third party for the
537 benefit of the owner, is not a privilege subject to taxation
538 under this section. A membership or transaction fee paid by a
539 timeshare owner which does not provide the timeshare owner with
540 the right to occupy any specific timeshare unit but merely
541 provides the timeshare owner with the opportunity to exchange a
542 timeshare interest through an exchange program is a service
543 charge and not subject to tax.

544 (4) Consideration paid for the purchase of a timeshare
545 license in a timeshare plan, as defined in chapter 721, is rent
546 subject to tax under this section.

547 (5) ~~(2)~~ The tax provided for herein shall be in addition to
548 the total amount of the rental, shall be charged by the ~~lessor or~~
549 person operating transient accommodations subject to the tax
550 under this chapter ~~receiving the rent~~ in and by said rental
551 arrangement to the ~~lessee or~~ person paying the rental, and shall
552 be due and payable at the time of the receipt of such rental
553 payment by the ~~lessor or~~ person operating transient
554 accommodations, as defined in this chapter, who receives said
555 ~~rental or payment~~. The ~~owner, lessor, or~~ person operating
556 transient accommodations ~~receiving the rent~~ shall remit the tax



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557 | to the department on the amount of rent received at the times and
558 | in the manner hereinafter provided for dealers to remit taxes
559 | under this chapter. The same duties imposed by this chapter upon
560 | dealers in tangible personal property respecting the collection
561 | and remission of the tax; the making of returns; the keeping of
562 | books, records, and accounts; and the compliance with the rules
563 | and regulations of the department in the administration of this
564 | chapter shall apply to and be binding upon all persons who manage
565 | or operate hotels, apartment houses, roominghouses, tourist and
566 | trailer camps, and the rental of condominium units, and to all
567 | persons who collect or receive such rents on behalf of such owner
568 | or lessor taxable under this chapter. The person operating
569 | transient accommodations shall separately state the tax from the
570 | rental charged on the receipt, invoice, or other documentation
571 | issued with respect to charges for transient accommodations.
572 | Persons facilitating the booking of reservations who are
573 | unrelated to the person operating the transient accommodations in
574 | which the reservation is booked are not required to separately
575 | state amounts charged on the receipt, invoice, or other
576 | documentation issued by the person facilitating the booking of
577 | the reservation. Any amounts specifically collected as a tax are
578 | state funds and must be remitted as tax.

579 | ~~(6)(3)~~ When rentals are received by way of property, goods,
580 | wares, merchandise, services, or other things of value, the tax
581 | shall be at the rate of 6 percent of the value of the property,
582 | goods, wares, merchandise, services, or other things of value.

583 | ~~(7)(4)~~ The tax levied by this section shall not apply to,
584 | be imposed upon, or collected from any person who shall have
585 | entered into a bona fide written lease for longer than 6 months
586 | in duration for continuous residence at any one hotel, apartment



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587 house, roominghouse, tourist or trailer camp, or condominium, or
588 to any person who shall reside continuously longer than 6 months
589 at any one hotel, apartment house, roominghouse, tourist or
590 trailer camp, or condominium and shall have paid the tax levied
591 by this section for 6 months of residence in any one hotel,
592 roominghouse, apartment house, tourist or trailer camp, or
593 condominium. Notwithstanding other provisions of this chapter, no
594 tax shall be imposed upon rooms provided guests when there is no
595 consideration involved between the guest and the public lodging
596 establishment. Further, any person who, on the effective date of
597 this act, has resided continuously for 6 months at any one hotel,
598 apartment house, roominghouse, tourist or trailer camp, or
599 condominium, or, if less than 6 months, has paid the tax imposed
600 herein until he or she shall have resided continuously for 6
601 months, shall thereafter be exempt, so long as such person shall
602 continuously reside at such location. The Department of Revenue
603 shall have the power to reform the rental contract for the
604 purposes of this chapter if the rental payments are collected in
605 other than equal daily, weekly, or monthly amounts so as to
606 reflect the actual consideration to be paid in the future for the
607 right of occupancy during the first 6 months.

608 (8)~~(5)~~ The tax imposed by this section shall constitute a
609 lien on the property of the lessee or rentee of any sleeping
610 accommodations in the same manner as and shall be collectible as
611 are liens authorized and imposed by ss. 713.68 and 713.69.

612 (9)~~(6)~~ It is the legislative intent that every person is
613 engaging in a taxable privilege who leases or rents parking or
614 storage spaces for motor vehicles in parking lots or garages, who
615 leases or rents docking or storage spaces for boats in boat docks
616 or marinas, or who leases or rents tie-down or storage space for



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617 aircraft at airports. For the exercise of this privilege, a tax
618 is hereby levied at the rate of 6 percent on the total rental
619 charged.

620 ~~(10)(7)~~(a) Full-time students enrolled in an institution
621 offering postsecondary education and military personnel currently
622 on active duty who reside in the facilities described in
623 subsection (1) shall be exempt from the tax imposed by this
624 section. The department shall be empowered to determine what
625 shall be deemed acceptable proof of full-time enrollment. The
626 exemption contained in this subsection shall apply irrespective
627 of any other provisions of this section. The tax levied by this
628 section shall not apply to or be imposed upon or collected on the
629 basis of rentals to any person who resides in any building or
630 group of buildings intended primarily for lease or rent to
631 persons as their permanent or principal place of residence.

632 (b) It is the intent of the Legislature that this
633 subsection provide tax relief for persons who rent living
634 accommodations rather than own their homes, while still providing
635 a tax on the rental of lodging facilities that primarily serve
636 transient guests.

637 (c) The rental of facilities, as defined in s.
638 212.02(10)(f), which are intended primarily for rental as a
639 principal or permanent place of residence is exempt from the tax
640 imposed by this chapter. The rental of such facilities that
641 primarily serve transient guests is not exempt by this
642 subsection. In the application of this law, or in making any
643 determination against the exemption, the department shall
644 consider the facility as primarily serving transient guests
645 unless the facility owner makes a verified declaration on a form
646 prescribed by the department that more than half of the total



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647 rental units available are occupied by tenants who have a
648 continuous residence in excess of 3 months. The owner of a
649 facility declared to be exempt by this paragraph must make a
650 determination of the taxable status of the facility at the end of
651 the owner's accounting year using any consecutive 3-month period
652 at least one month of which is in the accounting year. The owner
653 must use a selected consecutive 3-month period during each annual
654 redetermination. In the event that an exempt facility no longer
655 qualifies for exemption by this paragraph, the owner must notify
656 the department on a form prescribed by the department by the 20th
657 day of the first month of the owner's next succeeding accounting
658 year that the facility no longer qualifies for such exemption.
659 The tax levied by this section shall apply to the rental of
660 facilities that no longer qualify for exemption under this
661 paragraph beginning the first day of the owner's next succeeding
662 accounting year. The provisions of this paragraph do not apply to
663 mobile home lots regulated under chapter 723.

664 (d) The rental of living accommodations in migrant labor
665 camps is not taxable under this section. "Migrant labor camps"
666 are defined as one or more buildings or structures, tents,
667 trailers, or vehicles, or any portion thereof, together with the
668 land appertaining thereto, established, operated, or used as
669 living quarters for seasonal, temporary, or migrant workers.

670 Section 15. Subsection (3) of section 212.0305, Florida
671 Statutes, is amended to read:

672 212.0305 Convention development taxes; intent;
673 administration; authorization; use of proceeds.--

674 (3) APPLICATION; ADMINISTRATION; PENALTIES.--

675 (a) The convention development tax on transient rentals
676 imposed by the governing body of any county authorized to so levy



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677 shall apply to the amount of any payment made by any person to
678 rent, lease, or use for a period of 6 months or less any living
679 quarters or accommodations in a hotel, apartment hotel, motel,
680 resort motel, apartment, apartment motel, roominghouse, timeshare
681 resort, tourist or trailer camp, mobile home park, recreational
682 vehicle park, or condominium. When receipt of consideration is by
683 way of property other than money, the tax shall be levied and
684 imposed on the fair market value of such nonmonetary
685 consideration. Any payment made by a person to rent, lease, or
686 use any living quarters or accommodations which are exempt from
687 the tax imposed under s. 212.03 shall likewise be exempt from any
688 tax imposed under this section.

689 (b) As used in this section, the terms "payment" and
690 "consideration" mean the amount received by a person operating
691 transient accommodations for the use or securing the use of any
692 living quarters or sleeping or housekeeping accommodations in,
693 from, or a part of, or in connection with any hotel, apartment
694 house, roominghouse, timeshare resort, or tourist or trailer
695 camp. The phrase "person operating transient accommodations"
696 means the person conducting the daily affairs of the physical
697 facilities furnishing transient accommodations who is responsible
698 for providing the services commonly associated with operating the
699 facilities furnishing transient accommodations regardless of
700 whether such commonly associated services are provided by third
701 parties. The terms "consideration" and "rents" do not include
702 payments received by unrelated persons for facilitating the
703 booking of reservations for or on behalf of the lessees or
704 licensees at hotels, apartment houses, roominghouses, mobile home
705 parks, recreational vehicle parks, condominiums, timeshare
706 resorts, or tourist or trailer camps in this state. "Unrelated



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707 person" means a person who is not in the same affiliated group of
708 corporations pursuant to s. 1504 of the Internal Revenue Code of
709 1986, as amended.

710 (c) Tax shall be due on the consideration paid for
711 occupancy in the county pursuant to a regulated short-term
712 product, as defined in chapter 721, or occupancy in the county
713 pursuant to a product that would be deemed a regulated short-term
714 product if the agreement to purchase the short-term right was
715 executed in this state. Such tax shall be collected on the last
716 day of occupancy within the county unless such consideration is
717 applied to the purchase of a timeshare estate. Notwithstanding
718 the provisions of paragraph (b), the occupancy of an
719 accommodation of a timeshare resort pursuant to a timeshare plan,
720 a multisite timeshare plan, or an exchange transaction in an
721 exchange program, as defined in chapter 721, by the owner of a
722 timeshare interest or such owner's guest, which guest is not
723 paying monetary consideration to the owner or to a third party
724 for the benefit of the owner, is not a privilege subject to
725 taxation under this section. A membership or transaction fee paid
726 by a timeshare owner which does not provide the timeshare owner
727 with the right to occupy any specific timeshare unit but merely
728 provides the timeshare owner with the opportunity to exchange a
729 timeshare interest through an exchange program is a service
730 charge and not subject to tax.

731 (d) Consideration paid for the purchase of a timeshare
732 license in a timeshare plan, as defined in chapter 721, is rent
733 subject to tax under this section.

734 (e) ~~(b)~~ The tax shall be charged by the person receiving the
735 consideration for the lease or rental, and the tax shall be
736 collected from the lessee, tenant, or customer at the time of



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737 | payment of the consideration for such lease or rental. The person
738 | operating transient accommodations shall separately state the tax
739 | from the rental charged on the receipt, invoice, or other
740 | documentation issued with respect to charges for transient
741 | accommodations. Persons facilitating the booking of reservations
742 | who are unrelated to the person operating the transient
743 | accommodations in which the reservation is booked are not
744 | required to separately state amounts charged on the receipt,
745 | invoice, or other documentation issued by the person facilitating
746 | the booking of the reservation. Any amounts specifically
747 | collected as a tax are county funds and must be remitted as tax.

748 | (f) ~~(e)~~ The person receiving the consideration for such
749 | rental or lease shall receive, account for, and remit the tax to
750 | the department at the time and in the manner provided for persons
751 | who collect and remit taxes under s. 212.03. The same duties and
752 | privileges imposed by this chapter upon dealers in tangible
753 | property respecting the collection and remission of tax; the
754 | making of returns; the keeping of books, records, and accounts;
755 | and compliance with the rules of the department in the
756 | administration of this chapter apply to and are binding upon all
757 | persons who are subject to the provisions of this section.
758 | However, the department may authorize a quarterly return and
759 | payment when the tax remitted by the dealer for the preceding
760 | quarter did not exceed \$25.

761 | (g) ~~(d)~~ The department shall keep records showing the amount
762 | of taxes collected, which records shall disclose the taxes
763 | collected from each county in which a local government resort tax
764 | is levied. These records shall be subject to the provisions of s.
765 | 213.053 and are confidential and exempt from the provisions of s.
766 | 119.07(1).



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767 (h)~~(e)~~ The collections received by the department from the
768 tax, less costs of administration, shall be paid and returned
769 monthly to the county which imposed the tax, for use by the
770 county as provided in this section. Such receipts shall be placed
771 in a specific trust fund or funds created by the county.

772 (i)~~(f)~~ The department shall adopt ~~promulgate such~~ rules and
773 ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~ necessary to
774 effectuate the purposes of this section. The department is
775 authorized to establish audit procedures and to assess for
776 delinquent taxes.

777 (j)~~(g)~~ The estimated tax provisions contained in s. 212.11
778 do not apply to the administration of any tax levied under this
779 section.

780 (k)~~(h)~~ Any person taxable under this section who, ~~either~~ by
781 himself or herself or through the person's agents or employees,
782 fails or refuses to charge and collect the taxes herein provided
783 from the person paying any rental or lease is, in addition to
784 being personally liable for the payment of the tax, guilty of a
785 misdemeanor of the first degree, punishable as provided in s.
786 775.082 or s. 775.083.

787 (l)~~(i)~~ A No person may not ~~shall~~ advertise or hold out to
788 the public in any manner, directly or indirectly, that he or she
789 will absorb all or any part of the tax; that he or she will
790 relieve the person paying the rental of the payment of all or any
791 part of the tax; or that the tax will not be added to the rental
792 or lease consideration or, if added, that the tax or any part
793 thereof will be refunded or refused, either directly or
794 indirectly, by any method whatsoever. Any person who willfully
795 violates any provision of this paragraph is guilty of a



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796 | misdemeanor of the first degree, punishable as provided in s.
797 | 775.082 or s. 775.083.

798 | ~~(j)~~ (m) The tax shall constitute a lien on the property of
799 | the lessee, customer, or tenant in the same manner as, and shall
800 | be collectible as are, liens authorized and imposed by ss.
801 | 713.67, 713.68, and 713.69.

802 | ~~(k)~~ (n) Any tax levied pursuant to this section shall be in
803 | addition to any other tax imposed pursuant to this chapter and in
804 | addition to all other taxes and fees and the consideration for
805 | the rental or lease.

806 | ~~(l)~~ (o) The department shall administer the taxes levied
807 | herein as increases in the rate of the tax authorized in s.
808 | 125.0104. The department shall collect and enforce the provisions
809 | of this section and s. 125.0104 in conjunction with each other in
810 | those counties authorized to levy the taxes authorized herein.
811 | The department shall distribute the proceeds received from the
812 | taxes levied pursuant to this section and s. 125.0104 in
813 | proportion to the rates of the taxes authorized to the
814 | appropriate trust funds as provided by law. In the event of
815 | underpayment of the total amount due by a taxpayer pursuant to
816 | this section and s. 125.0104, the department shall distribute the
817 | amount received in proportion to the rates of the taxes
818 | authorized to the appropriate trust funds as provided by law and
819 | the penalties and interest due on both of said taxes shall be
820 | applicable.

821 | Section 16. The amendments made by this act to ss. 212.03
822 | and 212.0305, Florida Statutes, are intended as clarifying and
823 | remedial in nature and are not a basis for assessments of tax for
824 | periods before September 1, 2008, or for refunds of tax for
825 | periods before September 1, 2008.



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826 Section 17. Paragraph (a) of subsection (1) of section
827 212.031, Florida Statutes, is amended to read:

828 212.031 Tax on rental or license fee for use of real
829 property.--

830 (1)(a) It is declared to be the legislative intent that
831 every person is exercising a taxable privilege who engages in the
832 business of renting, leasing, letting, or granting a license for
833 the use of any real property unless such property is:

834 1. Assessed as agricultural property under s. 193.461.

835 2. Used exclusively as dwelling units.

836 3. Property subject to tax on parking, docking, or storage
837 spaces under s. 212.03(9) ~~s. 212.03(6)~~.

838 4. Recreational property or the common elements of a
839 condominium when subject to a lease between the developer or
840 owner thereof and the condominium association in its own right or
841 as agent for the owners of individual condominium units or the
842 owners of individual condominium units. However, only the lease
843 payments on such property shall be exempt from the tax imposed by
844 this chapter, and any other use made by the owner or the
845 condominium association shall be fully taxable under this
846 chapter.

847 5. A public or private street or right-of-way and poles,
848 conduits, fixtures, and similar improvements located on such
849 streets or rights-of-way, occupied or used by a utility or
850 provider of communications services, as defined by s. 202.11, for
851 utility or communications or television purposes. For purposes of
852 this subparagraph, the term "utility" means any person providing
853 utility services as defined in s. 203.012. This exception also
854 applies to property, wherever located, on which the following are
855 placed: towers, antennas, cables, accessory structures, or



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856 equipment, not including switching equipment, used in the
857 provision of mobile communications services as defined in s.
858 202.11. For purposes of this chapter, towers used in the
859 provision of mobile communications services, as defined in s.
860 202.11, are considered to be fixtures.

861 6. A public street or road which is used for transportation
862 purposes.

863 7. Property used at an airport exclusively for the purpose
864 of aircraft landing or aircraft taxiing or property used by an
865 airline for the purpose of loading or unloading passengers or
866 property onto or from aircraft or for fueling aircraft.

867 8.a. Property used at a port authority, as defined in s.
868 315.02(2), exclusively for the purpose of oceangoing vessels or
869 tugs docking, or such vessels mooring on property used by a port
870 authority for the purpose of loading or unloading passengers or
871 cargo onto or from such a vessel, or property used at a port
872 authority for fueling such vessels, or to the extent that the
873 amount paid for the use of any property at the port is based on
874 the charge for the amount of tonnage actually imported or
875 exported through the port by a tenant.

876 b. The amount charged for the use of any property at the
877 port in excess of the amount charged for tonnage actually
878 imported or exported shall remain subject to tax except as
879 provided in sub-subparagraph a.

880 9. Property used as an integral part of the performance of
881 qualified production services. As used in this subparagraph, the
882 term "qualified production services" means any activity or
883 service performed directly in connection with the production of a
884 qualified motion picture, as defined in s. 212.06(1)(b), and
885 includes:



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886 | a. Photography, sound and recording, casting, location
887 | managing and scouting, shooting, creation of special and optical
888 | effects, animation, adaptation (language, media, electronic, or
889 | otherwise), technological modifications, computer graphics, set
890 | and stage support (such as electricians, lighting designers and
891 | operators, greensmen, prop managers and assistants, and grips),
892 | wardrobe (design, preparation, and management), hair and makeup
893 | (design, production, and application), performing (such as
894 | acting, dancing, and playing), designing and executing stunts,
895 | coaching, consulting, writing, scoring, composing,
896 | choreographing, script supervising, directing, producing,
897 | transmitting dailies, dubbing, mixing, editing, cutting, looping,
898 | printing, processing, duplicating, storing, and distributing;

899 | b. The design, planning, engineering, construction,
900 | alteration, repair, and maintenance of real or personal property
901 | including stages, sets, props, models, paintings, and facilities
902 | principally required for the performance of those services listed
903 | in sub-subparagraph a.; and

904 | c. Property management services directly related to
905 | property used in connection with the services described in sub-
906 | subparagraphs a. and b.

907 |
908 | This exemption will inure to the taxpayer upon presentation of
909 | the certificate of exemption issued to the taxpayer under the
910 | provisions of s. 288.1258.

911 | 10. Leased, subleased, licensed, or rented to a person
912 | providing food and drink concessionaire services within the
913 | premises of a convention hall, exhibition hall, auditorium,
914 | stadium, theater, arena, civic center, performing arts center,
915 | publicly owned recreational facility, or any business operated



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916 | under a permit issued pursuant to chapter 550. A person providing
917 | retail concessionaire services involving the sale of food and
918 | drink or other tangible personal property within the premises of
919 | an airport shall be subject to tax on the rental of real property
920 | used for that purpose, but shall not be subject to the tax on any
921 | license to use the property. For purposes of this subparagraph,
922 | the term "sale" shall not include the leasing of tangible
923 | personal property.

924 | 11. Property occupied pursuant to an instrument calling for
925 | payments which the department has declared, in a Technical
926 | Assistance Advisement issued on or before March 15, 1993, to be
927 | nontaxable pursuant to rule 12A-1.070(19)(c), Florida
928 | Administrative Code; provided that this subparagraph shall only
929 | apply to property occupied by the same person before and after
930 | the execution of the subject instrument and only to those
931 | payments made pursuant to such instrument, exclusive of renewals
932 | and extensions thereof occurring after March 15, 1993.

933 | 12. Rented, leased, subleased, or licensed to a
934 | concessionaire by a convention hall, exhibition hall, auditorium,
935 | stadium, theater, arena, civic center, performing arts center, or
936 | publicly owned recreational facility, during an event at the
937 | facility, to be used by the concessionaire to sell souvenirs,
938 | novelties, or other event-related products. This subparagraph
939 | applies only to that portion of the rental, lease, or license
940 | payment which is based on a percentage of sales and not based on
941 | a fixed price. This subparagraph is repealed July 1, 2009.

942 | 13. Property used or occupied predominantly for space
943 | flight business purposes. As used in this subparagraph, "space
944 | flight business" means the manufacturing, processing, or assembly
945 | of a space facility, space propulsion system, space vehicle,



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946 satellite, or station of any kind possessing the capacity for
947 space flight, as defined by s. 212.02(23), or components thereof,
948 and also means the following activities supporting space flight:
949 vehicle launch activities, flight operations, ground control or
950 ground support, and all administrative activities directly
951 related thereto. Property shall be deemed to be used or occupied
952 predominantly for space flight business purposes if more than 50
953 percent of the property, or improvements thereon, is used for one
954 or more space flight business purposes. Possession by a landlord,
955 lessor, or licensor of a signed written statement from the
956 tenant, lessee, or licensee claiming the exemption shall relieve
957 the landlord, lessor, or licensor from the responsibility of
958 collecting the tax, and the department shall look solely to the
959 tenant, lessee, or licensee for recovery of such tax if it
960 determines that the exemption was not applicable.

961
962 ===== T I T L E A M E N D M E N T =====

963 And the title is amended as follows:

964
965 On line 35, after the semicolon,
966 insert:
967 amending s. 125.0104, F.S.; revising the list of living
968 quarters or accommodations that are subject to taxation;
969 providing definitions; providing for taxation of regulated
970 short-term products; providing that the occupancy of a
971 timeshare resort and membership or transaction fee paid by
972 a timeshare owner are not a privilege subject to taxation;
973 providing that consideration paid for the purchase of a
974 timeshare license in a timeshare plan is rent subject to
975 taxation; authorizing the Department of Revenue to



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976 establish audit procedures and to access for delinquent
977 taxes; requiring the person operating transient
978 accommodations to separately state the tax charged on a
979 receipt or other documentation; providing that persons
980 facilitating the booking of reservations are not required
981 to separately state tax amounts charged; requiring that
982 such amounts be remitted as tax and classified as county
983 funds; providing additional specified uses for certain
984 tourist tax revenue by certain counties; specifying that
985 certain provisions of the act are clarifying and remedial
986 in nature and are not a basis for assessments of tax or
987 for refunds of tax for periods before the effective date
988 of the act; amending s. 125.0108, F.S.; revising the list
989 of living quarters or accommodations that are subject to
990 taxation; providing definitions; providing for taxation of
991 regulated short-term products; providing that the
992 occupancy of a timeshare resort and membership or
993 transaction fee paid by a timeshare owner are not a
994 privilege subject to taxation; providing that
995 consideration paid for the purchase of a timeshare license
996 in a timeshare plan is rent subject to taxation;
997 authorizing the Department of Revenue to establish audit
998 procedures and to access for delinquent taxes; requiring
999 the person operating transient accommodations to
1000 separately state the tax charged on a receipt or other
1001 documentation; providing that persons facilitating the
1002 booking of reservations are not required to separately
1003 state tax amounts charged; requiring that such amounts be
1004 remitted as tax and classified as county funds; specifying
1005 that certain provisions of the act are clarifying and



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1006 remedial in nature and are not a basis for assessments of
1007 tax or for refunds of tax for periods before the effective
1008 date of the act; amending ss. 212.03 and 212.0305, F.S.;
1009 revising the list of living quarters or sleeping or
1010 housekeeping accommodations that are subject to taxation;
1011 providing definitions; providing for taxation of regulated
1012 short-term products; providing that the occupancy of an
1013 accommodation of a timeshare resort and membership or
1014 transaction fee paid by a timeshare owner is not a
1015 privilege subject to taxation; providing that
1016 consideration paid for the purchase of a timeshare license
1017 in a timeshare plan is rent subject to taxation; requiring
1018 the person operating transient accommodations to
1019 separately state the tax charged on a receipt or other
1020 documentation; providing that persons facilitating the
1021 booking of reservations are not required to separately
1022 state tax amounts charged; requiring that such amounts be
1023 remitted as tax and classified as county funds; specifying
1024 that certain provisions of the act are clarifying and
1025 remedial in nature and are not a basis for assessments of
1026 tax or for refunds of tax for periods before the effective
1027 date of the act; amending s. 212.031, F.S.; conforming a
1028 cross-reference;