

1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 125.0104, F.S.; providing
4 definitions relating to the tourist development tax;
5 providing separate statement of tax requirements;
6 providing an exception; providing construction; amending
7 s. 125.0108, F.S.; providing definitions relating to the
8 tourist impact tax; providing separate statement of tax
9 requirements; providing an exception; providing
10 construction; amending s. 212.03, F.S.; providing
11 definitions relating to the transient rentals tax;
12 revising requirements for charging, collecting, and
13 remitting the tax; providing requirements for separate
14 statement of the tax on rental documents; amending s.
15 212.0305, F.S.; providing definitions relating to the
16 convention development tax; revising requirements for
17 charging, collecting, and remitting the tax; providing
18 requirements for separate statement of the tax on rental
19 documents; amending s. 213.30, F.S.; authorizing the
20 Department of Revenue to compensate county governments for
21 providing certain information to the department;
22 specifying a payment amount; amending ss. 1 and 3, ch. 67-
23 930, Laws of Florida, as amended; providing definitions
24 relating to a municipal resort tax; providing separate
25 statement of tax requirements; providing an exception;
26 providing construction and intent; providing an effective
27 date.
28

29 | Be It Enacted by the Legislature of the State of Florida:

30

31 | Section 1. Paragraphs (a) and (f) of subsection (3) of
 32 | section 125.0104, Florida Statutes, are amended to read:

33 | 125.0104 Tourist development tax; procedure for levying;
 34 | authorized uses; referendum; enforcement.—

35 | (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

36 | (a)1. It is declared to be the intent of the Legislature
 37 | that every person who rents, leases, or lets for consideration
 38 | any living quarters or accommodations in any hotel, apartment
 39 | hotel, motel, resort motel, apartment, apartment motel,
 40 | roominghouse, mobile home park, recreational vehicle park,
 41 | condominium, or timeshare resort for a term of 6 months or less
 42 | is exercising a privilege which is subject to taxation under
 43 | this section, unless such person rents, leases, or lets for
 44 | consideration any living quarters or accommodations which are
 45 | exempt according to the provisions of chapter 212.

46 | 2.a. Tax is ~~shall be~~ due on the consideration paid for
 47 | occupancy in the county pursuant to a regulated short-term
 48 | product, as defined in s. 721.05, or occupancy in the county
 49 | pursuant to a product that would be deemed a regulated short-
 50 | term product if the agreement to purchase the short-term right
 51 | were executed in this state. Such tax shall be collected on the
 52 | last day of occupancy within the county unless such
 53 | consideration is applied to the purchase of a timeshare estate.
 54 | The occupancy of an accommodation of a timeshare resort pursuant
 55 | to a timeshare plan, a multisite timeshare plan, or an exchange
 56 | transaction in an exchange program, as defined in s. 721.05, by

57 | the owner of a timeshare interest or such owner's guest, which
 58 | guest is not paying monetary consideration to the owner or to a
 59 | third party for the benefit of the owner, is not a privilege
 60 | subject to taxation under this section. A membership or
 61 | transaction fee paid by a timeshare owner that does not provide
 62 | the timeshare owner with the right to occupy any specific
 63 | timeshare unit but merely provides the timeshare owner with the
 64 | opportunity to exchange a timeshare interest through an exchange
 65 | program is a service charge and not subject to taxation under
 66 | this section.

67 | ~~3.b.~~ Consideration paid for the purchase of a timeshare
 68 | license in a timeshare plan, as defined in s. 721.05, is rent
 69 | subject to taxation under this section.

70 | 4. As used in this section, the terms "consideration,"
 71 | "rental," and "rents" mean the amount received by a person
 72 | operating transient accommodations for the use of any living
 73 | quarters or sleeping or housekeeping accommodations in, from, or
 74 | a part of, or in connection with, any hotel, apartment house,
 75 | roominghouse, timeshare resort, tourist or trailer camp, mobile
 76 | home park, recreational vehicle park, or condominium. The term
 77 | "person operating transient accommodations" means the person
 78 | conducting the daily affairs of the physical facilities
 79 | furnishing transient accommodations who is responsible for
 80 | providing the services commonly associated with operating the
 81 | facilities furnishing transient accommodations regardless of
 82 | whether such commonly associated services are provided by
 83 | unrelated persons. The terms "consideration," "rental," and
 84 | "rents" do not include payments received by unrelated persons

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85 for facilitating the booking of reservations for or on behalf of
86 the lessees or licensees at hotels, apartment houses,
87 roominghouses, timeshare resorts, tourist or trailer camps,
88 mobile home parks, recreational vehicle parks, or condominiums
89 in this state. The term "unrelated persons" means persons who
90 are not related to the person operating transient accommodations
91 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the
92 Internal Revenue Code of 1986, as amended.

93 (f) The tourist development tax shall be charged by the
94 person receiving the consideration for the lease or rental, and
95 it shall be collected from the lessee, tenant, or customer at
96 the time of payment of the consideration for such lease or
97 rental. A person who operates transient accommodations shall
98 separately state the tax from the consideration charged on the
99 receipt, invoice, or other documentation issued with respect to
100 charges for transient accommodations. Persons who facilitate the
101 booking of reservations who are unrelated persons with respect
102 to a person who operates transient accommodations with respect
103 to which the reservation is booked are not required to
104 separately state amounts charged on the receipt, invoice, or
105 other documentation. Any amounts specifically collected as tax
106 are county funds and shall be remitted as tax.

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

109 125.0108 Areas of critical state concern; tourist impact
110 tax.—

111 (1)(a) Subject to the provisions of this section, any
112 county creating a land authority pursuant to s. 380.0663(1) is

113 | authorized to levy by ordinance, in the area or areas within
 114 | said county designated as an area of critical state concern
 115 | pursuant to chapter 380, a tourist impact tax on the taxable
 116 | privileges described in paragraph (2) (a) ~~(b)~~; however, if the
 117 | area or areas of critical state concern are greater than 50
 118 | percent of the land area of the county, the tax may be levied
 119 | throughout the entire county. Such tax shall not be effective
 120 | unless and until land development regulations and a local
 121 | comprehensive plan that meet the requirements of chapter 380
 122 | have become effective and such tax is approved by referendum as
 123 | provided for in subsection (6) ~~(5)~~.

124 | (b) As used in this section, the terms "consideration,"
 125 | "rental," and "rents" mean the amount received by a person
 126 | operating transient accommodations for the use of any living
 127 | quarters or sleeping or housekeeping accommodations in, from, or
 128 | a part of, or in connection with, any hotel, apartment house,
 129 | roominghouse, timeshare resort, tourist or trailer camp, mobile
 130 | home park, recreational vehicle park, or condominium. The term
 131 | "person operating transient accommodations" means the person
 132 | conducting the daily affairs of the physical facilities
 133 | furnishing transient accommodations who is responsible for
 134 | providing the services commonly associated with operating the
 135 | facilities furnishing transient accommodations regardless of
 136 | whether such commonly associated services are provided by
 137 | unrelated persons. The terms "consideration," "rental," and
 138 | "rents" do not include payments received by unrelated persons
 139 | for facilitating the booking of reservations for or on behalf of
 140 | the lessees or licensees at hotels, apartment houses,

141 roominghouses, timeshare resorts, tourist or trailer camps,
 142 mobile home parks, recreational vehicle parks, or condominiums
 143 in this state. The term "unrelated persons" means persons who
 144 are not related to the person operating transient accommodations
 145 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the
 146 Internal Revenue Code of 1986, as amended.

147 (2) (a) ~~(b)~~ 1. It is declared to be the intent of the
 148 Legislature that every person who rents, leases, or lets for
 149 consideration any living quarters or accommodations in any
 150 hotel, apartment hotel, motel, resort motel, apartment,
 151 apartment motel, roominghouse, mobile home park, recreational
 152 vehicle park, condominium, or timeshare resort for a term of 6
 153 months or less, unless such establishment is exempt from the tax
 154 imposed by s. 212.03, is exercising a taxable privilege on the
 155 proceeds therefrom under this section.

156 (b) 1.2.a. Tax shall be due on the consideration paid for
 157 occupancy in the county pursuant to a regulated short-term
 158 product, as defined in s. 721.05, or occupancy in the county
 159 pursuant to a product that would be deemed a regulated short-
 160 term product if the agreement to purchase the short-term right
 161 were executed in this state. Such tax shall be collected on the
 162 last day of occupancy within the county unless such
 163 consideration is applied to the purchase of a timeshare estate.
 164 The occupancy of an accommodation of a timeshare resort pursuant
 165 to a timeshare plan, a multisite timeshare plan, or an exchange
 166 transaction in an exchange program, as defined in s. 721.05, by
 167 the owner of a timeshare interest or such owner's guest, which
 168 guest is not paying monetary consideration to the owner or to a

169 | third party for the benefit of the owner, is not a privilege
 170 | subject to taxation under this section. A membership or
 171 | transaction fee paid by a timeshare owner that does not provide
 172 | the timeshare owner with the right to occupy any specific
 173 | timeshare unit but merely provides the timeshare owner with the
 174 | opportunity to exchange a timeshare interest through an exchange
 175 | program is a service charge and not subject to taxation under
 176 | this section.

177 | ~~2.b.~~ Consideration paid for the purchase of a timeshare
 178 | license in a timeshare plan, as defined in s. 721.05, is rent
 179 | subject to taxation under this section.

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

182 | (d) The tourist impact tax shall be levied at the rate of
 183 | 1 percent of each dollar and major fraction thereof of the total
 184 | consideration charged for such taxable privilege. When receipt
 185 | of consideration is by way of property other than money, the tax
 186 | shall be levied and imposed on the fair market value of such
 187 | nonmonetary consideration.

188 | (e) The tourist impact tax shall be in addition to any
 189 | other tax imposed pursuant to chapter 212 and in addition to all
 190 | other taxes and fees and the consideration for the taxable
 191 | privilege.

192 | (f) The tourist impact tax shall be charged by the person
 193 | receiving the consideration for the taxable privilege, and it
 194 | shall be collected from the lessee, tenant, or customer at the
 195 | time of payment of the consideration for such taxable privilege.
 196 | A person who operates transient accommodations shall separately

197 state the tax from the rental charged on the receipt, invoice,
 198 or other documentation issued with respect to charges for
 199 transient accommodations. Persons who facilitate the booking of
 200 reservations who are unrelated person with respect to a person
 201 who operates transient accommodations with respect to which the
 202 reservation is booked are not required to separately state
 203 amounts charged on the receipt, invoice, or other documentation.
 204 Any amounts specifically collected as tax are county funds and
 205 shall be remitted as tax.

206 (g) A county that has levied the tourist impact tax
 207 authorized by this section in an area or areas designated as an
 208 area of critical state concern for at least 20 consecutive years
 209 prior to removal of the designation may continue to levy the
 210 tourist impact tax in accordance with this section for 20 years
 211 following removal of the designation. After expiration of the
 212 20-year period, a county may continue to levy the tourist impact
 213 tax authorized by this section if the county adopts an ordinance
 214 reauthorizing levy of the tax and the continued levy of the tax
 215 is approved by referendum as provided for in subsection (6) ~~(5)~~.

216 (3) ~~(2)~~(a) The person receiving the consideration for such
 217 taxable privilege and the person doing business within such area
 218 or areas of critical state concern or within the entire county,
 219 as applicable, shall receive, account for, and remit the tourist
 220 impact tax to the Department of Revenue at the time and in the
 221 manner provided for persons who collect and remit taxes under
 222 chapter 212. The same duties and privileges imposed by chapter
 223 212 upon dealers in tangible property, respecting the collection
 224 and remission of tax; the making of returns; the keeping of

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225 books, records, and accounts; and compliance with the rules of
226 the Department of Revenue in the administration of that chapter
227 shall apply to and be binding upon all persons who are subject
228 to the provisions of this section. However, the Department of
229 Revenue may authorize a quarterly return and payment when the
230 tax remitted by the dealer for the preceding quarter did not
231 exceed \$25.

232 (b) The Department of Revenue shall keep records showing
233 the amount of taxes collected, which records shall also include
234 records disclosing the amount of taxes collected for and from
235 each county in which the tax imposed and authorized by this
236 section is applicable. These records shall be open for
237 inspection during the regular office hours of the Department of
238 Revenue, subject to the provisions of s. 213.053.

239 (c) Collections received by the Department of Revenue from
240 the tax, less costs of administration of this section, shall be
241 paid and returned monthly to the county and the land authority
242 in accordance with the provisions of subsection (4) ~~(3)~~.

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

246 (e) The Department of Revenue is empowered to promulgate
247 such rules and prescribe and publish such forms as may be
248 necessary to effectuate the purposes of this section. The
249 department is authorized to establish audit procedures and to
250 assess for delinquent taxes.

251 (f) The estimated tax provisions contained in s. 212.11 do
252 not apply to the administration of any tax levied under this

253 section.

254 (4)~~(3)~~ All tax revenues received pursuant to this section,
 255 less administrative costs, shall be distributed as follows:

256 (a) Fifty percent shall be transferred to the land
 257 authority to be used to purchase property in the area of
 258 critical state concern for which the revenue is generated. An
 259 amount not to exceed 5 percent may be used for administration
 260 and other costs incident to such purchases.

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

265 (5)~~(4)~~ (a) Any person who is taxable hereunder who fails or
 266 refuses to charge and collect from the person paying for the
 267 taxable privilege the taxes herein provided, either by himself
 268 or herself or through agents or employees, is, in addition to
 269 being personally liable for the payment of the tax, guilty of a
 270 misdemeanor of the second degree, punishable as provided in s.
 271 775.082 or s. 775.083.

272 (b) No person shall advertise or hold out to the public in
 273 any manner, directly or indirectly, that he or she will absorb
 274 all or any part of the tax; that he or she will relieve the
 275 person paying for the taxable privilege of the payment of all or
 276 any part of the tax; or that the tax will not be added to the
 277 consideration for the taxable privilege or that, when added, the
 278 tax or any part thereof will be refunded or refused, either
 279 directly or indirectly, by any method whatsoever. Any person who
 280 willfully violates any provision of this paragraph is guilty of

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281 a misdemeanor of the second degree, punishable as provided in s.
 282 775.082 or s. 775.083.

283 (c) The tax authorized to be levied by this section shall
 284 constitute a lien on the property of the business, lessee,
 285 customer, or tenant in the same manner as, and shall be
 286 collectible as are, liens authorized and imposed in ss. 713.67,
 287 713.68, and 713.69.

288 (6)~~(5)~~ The tourist impact tax authorized by this section
 289 shall take effect only upon express approval by a majority vote
 290 of those qualified electors in the area or areas of critical
 291 state concern in the county seeking to levy such tax, voting in
 292 a referendum to be held by the governing board of such county in
 293 conjunction with a general or special election, in accordance
 294 with the provisions of law relating to elections currently in
 295 force. However, if the area or areas of critical state concern
 296 are greater than 50 percent of the land area of the county and
 297 the tax is to be imposed throughout the entire county, the tax
 298 shall take effect only upon express approval of a majority of
 299 the qualified electors of the county voting in such a
 300 referendum.

301 (7)~~(6)~~ The effective date of the levy and imposition of
 302 the tourist impact tax authorized under this section shall be
 303 the first day of the second month following approval of the
 304 ordinance by referendum or the first day of any subsequent month
 305 as may be specified in the ordinance. A certified copy of the
 306 ordinance shall include the time period and the effective date
 307 of the tax levy and shall be furnished by the county to the
 308 Department of Revenue within 10 days after passing an ordinance

309 | levying such tax and again within 10 days after approval by
 310 | referendum of such tax. If applicable, the county levying the
 311 | tax shall provide the Department of Revenue with a list of the
 312 | businesses in the area of critical state concern where the
 313 | tourist impact tax is levied by zip code or other means of
 314 | identification. Notwithstanding the provisions of s. 213.053,
 315 | the Department of Revenue shall assist the county in compiling
 316 | such list of businesses. The tourist impact tax, if not repealed
 317 | sooner pursuant to paragraph (1)(c), shall be repealed 10 years
 318 | after the date the area of critical state concern designation is
 319 | removed.

320 | Section 3. Paragraph (b) of subsection (1) and subsection
 321 | (2) of section 212.03, Florida Statutes, are amended to read:

322 | 212.03 Transient rentals tax; rate, procedure,
 323 | enforcement, exemptions.—

324 | (1)

325 | (b)1. Tax shall be due on the consideration paid for
 326 | occupancy in the county pursuant to a regulated short-term
 327 | product, as defined in s. 721.05, or occupancy in the county
 328 | pursuant to a product that would be deemed a regulated short-
 329 | term product if the agreement to purchase the short-term right
 330 | was executed in this state. Such tax shall be collected on the
 331 | last day of occupancy within the county unless such
 332 | consideration is applied to the purchase of a timeshare estate.
 333 | The occupancy of an accommodation of a timeshare resort pursuant
 334 | to a timeshare plan, a multisite timeshare plan, or an exchange
 335 | transaction in an exchange program, as defined in s. 721.05, by
 336 | the owner of a timeshare interest or such owner's guest, which

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337 | guest is not paying monetary consideration to the owner or to a
338 | third party for the benefit of the owner, is not a privilege
339 | subject to taxation under this section. A membership or
340 | transaction fee paid by a timeshare owner that does not provide
341 | the timeshare owner with the right to occupy any specific
342 | timeshare unit but merely provides the timeshare owner with the
343 | opportunity to exchange a timeshare interest through an exchange
344 | program is a service charge and not subject to taxation under
345 | this section.

346 | 2. Consideration paid for the purchase of a timeshare
347 | license in a timeshare plan, as defined in s. 721.05, is rent
348 | subject to taxation under this section.

349 | 3. As used in this section, the terms "rent," "rental,"
350 | "rentals," and "rental payments" mean the amount received by a
351 | person operating transient accommodations for the use of any
352 | living quarters or sleeping or housekeeping accommodations in,
353 | from, or a part of, or in connection with, any hotel, apartment
354 | house, roominghouse, mobile home park, recreational vehicle
355 | park, condominium, timeshare resort, or tourist or trailer camp.
356 | The term "person operating transient accommodations" means the
357 | person conducting the daily affairs of the physical facilities
358 | furnishing transient accommodations who is responsible for
359 | providing the services commonly associated with operating the
360 | facilities furnishing transient accommodations regardless of
361 | whether such commonly associated services are provided by
362 | unrelated persons. The terms "rent," "rental," "rentals," and
363 | "rental payments" do not include payments received by unrelated
364 | persons for facilitating the booking of reservations for or on

365 behalf of the lessees or licensees at hotels, apartment houses,
 366 roominghouses, mobile home parks, recreational vehicle parks,
 367 condominiums, timeshare resorts, or tourist or trailer camps in
 368 this state. The term "unrelated persons" means persons who are
 369 not related to the person operating transient accommodations
 370 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the
 371 Internal Revenue Code of 1986, as amended.

372 (2) The tax provided for in this section ~~herein~~ shall be
 373 in addition to the total amount of the rental, shall be charged
 374 by any the lessor or person operating transient accommodations
 375 subject to the tax imposed under this chapter ~~receiving the rent~~
 376 in and by such ~~said~~ rental arrangement to the lessee or person
 377 paying the rental, and shall be due and payable at the time of
 378 the receipt of such rental payment by the ~~lessor or~~ person
 379 operating the transient accommodations, ~~as defined in this~~
 380 ~~chapter, who receives said rental or payment.~~ The ~~owner, lessor,~~
 381 ~~or~~ person operating the transient accommodations ~~receiving the~~
 382 ~~rent~~ shall remit ~~the tax~~ to the department the tax on the amount
 383 of the rent received by the person operating the transient
 384 accommodations at the times and in the manner hereinafter
 385 provided for dealers to remit taxes under this chapter. The same
 386 duties imposed by this chapter upon dealers in tangible personal
 387 property respecting the collection and remission of the tax; the
 388 making of returns; the keeping of books, records, and accounts;
 389 and the compliance with the rules and regulations of the
 390 department in the administration of this chapter shall apply to
 391 and be binding upon all persons who manage or operate hotels,
 392 apartment houses, roominghouses, tourist and trailer camps, and

393 the rental of condominium units, and to all persons who collect
 394 or receive such rents on behalf of such owner or lessor taxable
 395 under this chapter. The person operating transient
 396 accommodations shall separately state the tax from the rental
 397 charged on the receipt, invoice, or other documentation issued
 398 with respect to charges for transient accommodations. Persons
 399 facilitating the booking of reservations who are unrelated to
 400 the person operating the transient accommodations in which the
 401 reservation is booked are not required to separately state
 402 amounts charged on the receipt, invoice, or other documentation
 403 issued by the person facilitating the booking of the
 404 reservation. Any amounts specifically collected as a tax are
 405 state funds and must be remitted as tax.

406 Section 4. Paragraphs (a) and (b) of subsection (3) of
 407 section 212.0305, Florida Statutes, are amended to read:

408 212.0305 Convention development taxes; intent;
 409 administration; authorization; use of proceeds.—

410 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

411 (a)1. The convention development tax on transient rentals
 412 imposed by the governing body of any county authorized to so
 413 levy shall apply to the amount of any payment made by any person
 414 to rent, lease, or use for a period of 6 months or less any
 415 living quarters or accommodations in a hotel, apartment hotel,
 416 motel, resort motel, apartment, apartment motel, roominghouse,
 417 tourist or trailer camp, mobile home park, recreational vehicle
 418 park, condominium, or timeshare resort. When receipt of
 419 consideration is by way of property other than money, the tax
 420 shall be levied and imposed on the fair market value of such

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421 nonmonetary consideration. Any payment made by a person to rent,
422 lease, or use any living quarters or accommodations which are
423 exempt from the tax imposed under s. 212.03 shall likewise be
424 exempt from any tax imposed under this section.

425 ~~2.a.~~ Tax shall be due on the consideration paid for
426 occupancy in the county pursuant to a regulated short-term
427 product, as defined in s. 721.05, or occupancy in the county
428 pursuant to a product that would be deemed a regulated short-
429 term product if the agreement to purchase the short-term right
430 was executed in this state. Such tax shall be collected on the
431 last day of occupancy within the county unless such
432 consideration is applied to the purchase of a timeshare estate.
433 The occupancy of an accommodation of a timeshare resort pursuant
434 to a timeshare plan, a multisite timeshare plan, or an exchange
435 transaction in an exchange program, as defined in s. 721.05, by
436 the owner of a timeshare interest or such owner's guest, which
437 guest is not paying monetary consideration to the owner or to a
438 third party for the benefit of the owner, is not a privilege
439 subject to taxation under this section. A membership or
440 transaction fee paid by a timeshare owner that does not provide
441 the timeshare owner with the right to occupy any specific
442 timeshare unit but merely provides the timeshare owner with the
443 opportunity to exchange a timeshare interest through an exchange
444 program is a service charge and not subject to taxation under
445 this section.

446 ~~3.b.~~ Consideration paid for the purchase of a timeshare
447 license in a timeshare plan, as defined in s. 721.05, is rent
448 subject to taxation under this section.

449 4. As used in this section, the terms "consideration,"
450 "rental," and "rents" mean the amount received by a person
451 operating transient accommodations for the use of any living
452 quarters or sleeping or housekeeping accommodations in, from, or
453 a part of, or in connection with, any hotel, apartment house,
454 roominghouse, timeshare resort, tourist or trailer camp, mobile
455 home park, recreational vehicle park, or condominium. The term
456 "person operating transient accommodations" means the person
457 conducting the daily affairs of the physical facilities
458 furnishing transient accommodations who is responsible for
459 providing the services commonly associated with operating the
460 facilities furnishing transient accommodations regardless of
461 whether such commonly associated services are provided by
462 unrelated persons. The terms "consideration," "rental," and
463 "rents" do not include payments received by unrelated persons
464 for facilitating the booking of reservations for or on behalf of
465 the lessees or licensees at hotels, apartment houses,
466 roominghouses, timeshare resorts, tourist or trailer camps,
467 mobile home parks, recreational vehicle parks, or condominiums
468 in this state. The term "unrelated persons" means persons who
469 are not related to the person operating transient accommodations
470 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the
471 Internal Revenue Code of 1986, as amended.

472 (b) The tax shall be charged by the person receiving the
473 consideration for the lease or rental, and the tax shall be
474 collected from the lessee, tenant, or customer at the time of
475 payment of the consideration for such lease or rental. The
476 person operating transient accommodations shall separately state

477 the tax from the rental charged on the receipt, invoice, or
 478 other documentation issued with respect to charges for transient
 479 accommodations. Persons facilitating the booking of reservations
 480 who are unrelated to the person operating the transient
 481 accommodations in which the reservation is booked are not
 482 required to separately state amounts charged on the receipt,
 483 invoice, or other documentation issued by the person
 484 facilitating the booking of the reservation. Any amounts
 485 specifically collected as a tax are county funds and must be
 486 remitted as tax.

487 Section 5. Subsection (1) of section 213.30, Florida
 488 Statutes, is amended to read:

489 213.30 Compensation for information relating to a
 490 violation of the tax laws.—

491 (1) The executive director of the department, pursuant to
 492 rules adopted by the department, is authorized to compensate:

493 (a) A county government providing information to the
 494 department leading to:

495 1. The punishment of, or collection of taxes, penalties,
 496 or interest from, any person with respect to the tax imposed by
 497 s. 212.03. The amount of any payment made under this
 498 subparagraph may not exceed 10 percent of any tax, penalties, or
 499 interest collected as a result of such information.

500 2. The identification and registration of a taxpayer who
 501 is not in compliance with the registration requirements of s.
 502 212.03. The amount of the payment made to any person who
 503 provides information to the department which results in the
 504 registration of a noncompliant taxpayer shall be \$100. The

505 reward authorized in this subparagraph shall be paid only if the
 506 noncompliant taxpayer:

- 507 a. Is engaged in a bona fide taxable activity.
- 508 b. Is found by the department to have an unpaid tax
 509 liability.

510 (b) Persons providing information to the department
 511 leading to:

512 1.~~(a)~~ The punishment of, or collection of taxes,
 513 penalties, or interest from, any person with respect to the
 514 taxes enumerated in s. 213.05. The amount of any payment made
 515 under this ~~subparagraph~~ ~~paragraph~~ may not exceed 10 percent of
 516 any tax, penalties, or interest collected as a result of such
 517 information.

518 2.~~(b)~~ The identification and registration of a taxpayer
 519 who is not in compliance with the registration requirements of
 520 any tax statute that is listed in s. 213.05. The amount of the
 521 payment made to any person who provides information to the
 522 department which results in the registration of a noncompliant
 523 taxpayer shall be \$100. The reward authorized in this
 524 ~~subparagraph~~ ~~paragraph~~ shall be paid only if the noncompliant
 525 taxpayer:

- 526 a.~~1~~ Conducts business from a permanent, fixed location.~~†~~
- 527 b.~~2~~ Is engaged in a bona fide taxable activity.~~†~~ and
- 528 c.~~3~~ Is found by the department to have an unpaid tax
 529 liability.

530 Section 6. Sections 1 and 3 of chapter 67-930, Laws of
 531 Florida, as amended, are amended to read:

532 Section 1. All cities and towns, in counties of the state

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533 having a population of not less than three hundred thirty
 534 thousand (330,000) and not more than three hundred forty
 535 thousand (340,000) and in counties having a population of more
 536 than nine hundred thousand (900,000), according to the latest
 537 official decennial census, whose charter specifically provides
 538 now or whose charter is so amended prior to January 1, 1968, for
 539 the levy of the exact tax as herein set forth, are hereby given
 540 the right, power and authority by ordinance or impose, levy and
 541 collect a tax within their corporate limits, to be known as a
 542 municipal resort tax, upon the rent of every occupancy of a room
 543 or rooms in any hotel, motel, apartment house, rooming house,
 544 tourist or trailer camp, as the same are defined in part I,
 545 chapter 212, Florida Statutes, and upon the retail sale price of
 546 all items of food or beverages sold at retail, and of alcoholic
 547 beverages, other than beer or malt beverages, sold at retail for
 548 consumption on the premises, at any place of business required
 549 by law to be licensed by the state hotel and restaurant
 550 commission or by the state beverage department; provided,
 551 however, this tax shall not apply to those sales the amount of
 552 which is less than fifty cents (50¢) nor to sales of food or
 553 beverages delivered to a person's home under a contract
 554 providing for deliveries on a regular schedule when the price of
 555 each meal is less than \$10 ~~ten dollars~~. As used in this section,
 556 the term "rent" means the amount received by a person operating
 557 transient accommodations for the use of any living quarters or
 558 sleeping or housekeeping accommodations in, from, or a part of,
 559 or in connection with, any hotel, apartment hotel, motel, resort
 560 motel, apartment, roominghouse, timeshare resort, tourist or

561 trailer camp, mobile home park, recreational vehicle park, or
 562 condominium. The term "person operating transient
 563 accommodations" means the person conducting the daily affairs of
 564 the physical facilities furnishing transient accommodations who
 565 is responsible for providing the services commonly associated
 566 with operating the facilities furnishing transient
 567 accommodations regardless of whether such commonly associated
 568 services are provided by unrelated persons. The term "rent" does
 569 not include payments received by unrelated persons for
 570 facilitating the booking of reservations for or on behalf of the
 571 lessees or licensees at hotels, apartment hotels, motels, resort
 572 motels, apartments, roominghouses, timeshare resorts, tourist or
 573 trailer camps, mobile home parks, recreational vehicle parks, or
 574 condominiums in this state. The term "unrelated persons" means
 575 persons who are not in the same affiliated group of corporations
 576 pursuant to s. 1504, s. 267(b), or s. 707(b) of the Internal
 577 Revenue Code of 1986, as amended.

578 Section 3. The tax imposed by this act shall be collected
 579 from the person paying said rent of said retail sales price and
 580 shall be paid by such person for the use of the city or town to
 581 the person operating transient accommodations collecting ~~and~~
 582 ~~receiving the rent or~~ the retail sales price at the time of the
 583 payment thereof. It shall be the duty of every person operating
 584 transient accommodations ~~renting a room or rooms~~, as herein
 585 provided, and of every person selling at retail food or
 586 beverages, or alcoholic beverages for consumption on the
 587 premises, other than beer or malt beverages, as herein provided,
 588 in acting as the tax collection medium or agency of the city or

589 town, to collect from the person paying the rent or the retail
 590 sales price, for the use of the city or town, the tax imposed
 591 and levied pursuant to this act, and to report and pay over to
 592 the city or town all such taxes imposed, levied and collected,
 593 in accordance with the accounting and other provisions of the
 594 enacted ordinance. All cities and towns collecting a resort tax
 595 pursuant to the provisions of this act shall have the same
 596 duties and privileges as the Department of Revenue under part I
 597 of chapter 212, Florida Statutes, and may use any power granted
 598 to the Department of Revenue under part I of chapter 212,
 599 Florida Statutes, including enforcement and collection
 600 procedures and penalties imposed by part I of chapter 212,
 601 Florida Statutes, which shall be binding upon all persons and
 602 entities that are subject to the provisions of this act with
 603 regard to the municipal resort tax. The person operating
 604 transient accommodations shall separately state the tax from the
 605 rental charged on the receipt, invoice, or other documentation
 606 issued with respect to charges for transient accommodations.
 607 Persons who facilitate the booking of reservations who are
 608 unrelated persons with respect to a person who operates the
 609 transient accommodations with respect to which the reservation
 610 is booked are not required to separately state amounts charged
 611 on the receipt, invoice, or other documentation issued by the
 612 person facilitating the booking of the reservation. Any amounts
 613 specifically collected as a tax are city or town funds and shall
 614 be remitted as tax.

615 Section 7. The amendments to ss. 125.0104, 125.0108,
 616 212.03, and 212.0305, Florida Statutes, and sections 1 and 3 of

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617 chapter 67-903, Laws of Florida, made by this act are intended
618 to be clarifying and remedial in nature and shall not provide a
619 basis for assessments or refunds of tax for periods prior to
620 July 1, 2010.

621 Section 8. This act shall take effect July 1, 2010.