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LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
03/24/2010	.	
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The Committee on Commerce (Oelrich) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

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

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

(a)1. It is declared to be the intent of the Legislature  
that every person who rents, leases, or lets for consideration  
any living quarters or accommodations in any hotel, apartment  
hotel, motel, resort motel, apartment, apartment motel,



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14 roominghouse, mobile home park, recreational vehicle park,  
15 condominium, or timeshare resort for a term of 6 months or less  
16 is exercising a privilege which is subject to taxation under  
17 this section, unless such person rents, leases, or lets for  
18 consideration any living quarters or accommodations which are  
19 exempt according to the provisions of chapter 212.

20 ~~2.a.~~ Tax is ~~shall be~~ due on the consideration paid for  
21 occupancy in the county pursuant to a regulated short-term  
22 product, as defined in s. 721.05, or occupancy in the county  
23 pursuant to a product that would be deemed a regulated short-  
24 term product if the agreement to purchase the short-term right  
25 were executed in this state. Such tax shall be collected on the  
26 last day of occupancy within the county unless such  
27 consideration is applied to the purchase of a timeshare estate.  
28 The occupancy of an accommodation of a timeshare resort pursuant  
29 to a timeshare plan, a multisite timeshare plan, or an exchange  
30 transaction in an exchange program, as defined in s. 721.05, by  
31 the owner of a timeshare interest or such owner's guest, which  
32 guest is not paying monetary consideration to the owner or to a  
33 third party for the benefit of the owner, is not a privilege  
34 subject to taxation under this section. A membership or  
35 transaction fee paid by a timeshare owner that does not provide  
36 the timeshare owner with the right to occupy any specific  
37 timeshare unit but merely provides the timeshare owner with the  
38 opportunity to exchange a timeshare interest through an exchange  
39 program is a service charge and not subject to taxation under  
40 this section.

41 ~~3.b.~~ Consideration paid for the purchase of a timeshare  
42 license in a timeshare plan, as defined in s. 721.05, is rent



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43 subject to taxation under this section.

44 4. As used in this section, the terms "consideration,"  
45 "rental," and "rents" mean the amount received by a person  
46 operating transient accommodations for the use of any living  
47 quarters or sleeping or housekeeping accommodations in, from, or  
48 a part of, or in connection with, any hotel, apartment house,  
49 roominghouse, timeshare resort, tourist or trailer camp, mobile  
50 home park, recreational vehicle park, or condominium. The term  
51 "person operating transient accommodations" means the person  
52 conducting the daily affairs of the physical facilities  
53 furnishing transient accommodations who is responsible for  
54 providing the services commonly associated with operating the  
55 facilities furnishing transient accommodations regardless of  
56 whether such commonly associated services are provided by  
57 unrelated persons. The terms "consideration," "rental," and  
58 "rents" do not include payments received by unrelated persons  
59 for facilitating the booking of reservations for or on behalf of  
60 the lessees or licensees at hotels, apartment houses,  
61 roominghouses, timeshare resorts, tourist or trailer camps,  
62 mobile home parks, recreational vehicle parks, or condominiums  
63 in this state. The term "unrelated persons" means persons who  
64 are not related to the person operating transient accommodations  
65 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the  
66 Internal Revenue Code of 1986, as amended.

67 (f) The tourist development tax shall be charged by the  
68 person receiving the consideration for the lease or rental, and  
69 it shall be collected from the lessee, tenant, or customer at  
70 the time of payment of the consideration for such lease or  
71 rental. A person who operates transient accommodations shall



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72 separately state the tax from the consideration charged on the  
73 receipt, invoice, or other documentation issued with respect to  
74 charges for transient accommodations. Persons who facilitate the  
75 booking of reservations who are unrelated persons with respect  
76 to a person who operates transient accommodations with respect  
77 to which the reservation is booked are not required to  
78 separately state amounts charged on the receipt, invoice, or  
79 other documentation. Any amounts specifically collected as tax  
80 are county funds and shall be remitted as tax.

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

83 125.0108 Areas of critical state concern; tourist impact  
84 tax.—

85 (1) (a) Subject to the provisions of this section, any  
86 county creating a land authority pursuant to s. 380.0663(1) is  
87 authorized to levy by ordinance, in the area or areas within  
88 said county designated as an area of critical state concern  
89 pursuant to chapter 380, a tourist impact tax on the taxable  
90 privileges described in paragraph (2) (a) ~~(b)~~; however, if the  
91 area or areas of critical state concern are greater than 50  
92 percent of the land area of the county, the tax may be levied  
93 throughout the entire county. Such tax shall not be effective  
94 unless and until land development regulations and a local  
95 comprehensive plan that meet the requirements of chapter 380  
96 have become effective and such tax is approved by referendum as  
97 provided for in subsection (6) ~~(5)~~.

98 (b) As used in this section, the terms "consideration,"  
99 "rental," and "rents" mean the amount received by a person  
100 operating transient accommodations for the use of any living



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101 quarters or sleeping or housekeeping accommodations in, from, or  
102 a part of, or in connection with, any hotel, apartment house,  
103 roominghouse, timeshare resort, tourist or trailer camp, mobile  
104 home park, recreational vehicle park, or condominium. The term  
105 "person operating transient accommodations" means the person  
106 conducting the daily affairs of the physical facilities  
107 furnishing transient accommodations who is responsible for  
108 providing the services commonly associated with operating the  
109 facilities furnishing transient accommodations regardless of  
110 whether such commonly associated services are provided by  
111 unrelated persons. The terms "consideration," "rental," and  
112 "rents" do not include payments received by unrelated persons  
113 for facilitating the booking of reservations for or on behalf of  
114 the lessees or licensees at hotels, apartment houses,  
115 roominghouses, timeshare resorts, tourist or trailer camps,  
116 mobile home parks, recreational vehicle parks, or condominiums  
117 in this state. The term "unrelated persons" means persons who  
118 are not related to the person operating transient accommodations  
119 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the  
120 Internal Revenue Code of 1986, as amended.

121 (2) (a) ~~(b)~~ 1. It is declared to be the intent of the  
122 Legislature that every person who rents, leases, or lets for  
123 consideration any living quarters or accommodations in any  
124 hotel, apartment hotel, motel, resort motel, apartment,  
125 apartment motel, roominghouse, mobile home park, recreational  
126 vehicle park, condominium, or timeshare resort for a term of 6  
127 months or less, unless such establishment is exempt from the tax  
128 imposed by s. 212.03, is exercising a taxable privilege on the  
129 proceeds therefrom under this section.



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130           ~~(b)1.2.a.~~ Tax shall be due on the consideration paid for  
131 occupancy in the county pursuant to a regulated short-term  
132 product, as defined in s. 721.05, or occupancy in the county  
133 pursuant to a product that would be deemed a regulated short-  
134 term product if the agreement to purchase the short-term right  
135 were executed in this state. Such tax shall be collected on the  
136 last day of occupancy within the county unless such  
137 consideration is applied to the purchase of a timeshare estate.  
138 The occupancy of an accommodation of a timeshare resort pursuant  
139 to a timeshare plan, a multisite timeshare plan, or an exchange  
140 transaction in an exchange program, as defined in s. 721.05, by  
141 the owner of a timeshare interest or such owner's guest, which  
142 guest is not paying monetary consideration to the owner or to a  
143 third party for the benefit of the owner, is not a privilege  
144 subject to taxation under this section. A membership or  
145 transaction fee paid by a timeshare owner that does not provide  
146 the timeshare owner with the right to occupy any specific  
147 timeshare unit but merely provides the timeshare owner with the  
148 opportunity to exchange a timeshare interest through an exchange  
149 program is a service charge and not subject to taxation under  
150 this section.

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

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

156           (d) The tourist impact tax shall be levied at the rate of 1  
157 percent of each dollar and major fraction thereof of the total  
158 consideration charged for such taxable privilege. When receipt



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159 of consideration is by way of property other than money, the tax  
160 shall be levied and imposed on the fair market value of such  
161 nonmonetary consideration.

162 (e) The tourist impact tax shall be in addition to any  
163 other tax imposed pursuant to chapter 212 and in addition to all  
164 other taxes and fees and the consideration for the taxable  
165 privilege.

166 (f) The tourist impact tax shall be charged by the person  
167 receiving the consideration for the taxable privilege, and it  
168 shall be collected from the lessee, tenant, or customer at the  
169 time of payment of the consideration for such taxable privilege.  
170 A person who operates transient accommodations shall separately  
171 state the tax from the rental charged on the receipt, invoice,  
172 or other documentation issued with respect to charges for  
173 transient accommodations. Persons who facilitate the booking of  
174 reservations who are unrelated person with respect to a person  
175 who operates transient accommodations with respect to which the  
176 reservation is booked are not required to separately state  
177 amounts charged on the receipt, invoice, or other documentation.  
178 Any amounts specifically collected as tax are county funds and  
179 shall be remitted as tax.

180 (g) A county that has levied the tourist impact tax  
181 authorized by this section in an area or areas designated as an  
182 area of critical state concern for at least 20 consecutive years  
183 prior to removal of the designation may continue to levy the  
184 tourist impact tax in accordance with this section for 20 years  
185 following removal of the designation. After expiration of the  
186 20-year period, a county may continue to levy the tourist impact  
187 tax authorized by this section if the county adopts an ordinance



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188 reauthorizing levy of the tax and the continued levy of the tax  
189 is approved by referendum as provided for in subsection (6) ~~(5)~~.

190 (3) ~~(2)~~ (a) The person receiving the consideration for such  
191 taxable privilege and the person doing business within such area  
192 or areas of critical state concern or within the entire county,  
193 as applicable, shall receive, account for, and remit the tourist  
194 impact tax to the Department of Revenue at the time and in the  
195 manner provided for persons who collect and remit taxes under  
196 chapter 212. The same duties and privileges imposed by chapter  
197 212 upon dealers in tangible property, respecting the collection  
198 and remission of tax; the making of returns; the keeping of  
199 books, records, and accounts; and compliance with the rules of  
200 the Department of Revenue in the administration of that chapter  
201 shall apply to and be binding upon all persons who are subject  
202 to the provisions of this section. However, the Department of  
203 Revenue may authorize a quarterly return and payment when the  
204 tax remitted by the dealer for the preceding quarter did not  
205 exceed \$25.

206 (b) The Department of Revenue shall keep records showing  
207 the amount of taxes collected, which records shall also include  
208 records disclosing the amount of taxes collected for and from  
209 each county in which the tax imposed and authorized by this  
210 section is applicable. These records shall be open for  
211 inspection during the regular office hours of the Department of  
212 Revenue, subject to the provisions of s. 213.053.

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





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

220 (e) The Department of Revenue is empowered to promulgate  
221 such rules and prescribe and publish such forms as may be  
222 necessary to effectuate the purposes of this section. The  
223 department is authorized to establish audit procedures and to  
224 assess for delinquent taxes.

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

228 ~~(4)~~<sup>(3)</sup> All tax revenues received pursuant to this section,  
229 less administrative costs, shall be distributed as follows:

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

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

239 ~~(5)~~<sup>(4)</sup>(a) Any person who is taxable hereunder who fails or  
240 refuses to charge and collect from the person paying for the  
241 taxable privilege the taxes herein provided, either by himself  
242 or herself or through agents or employees, is, in addition to  
243 being personally liable for the payment of the tax, guilty of a  
244 misdemeanor of the second degree, punishable as provided in s.  
245 775.082 or s. 775.083.



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246 (b) No person shall advertise or hold out to the public in  
247 any manner, directly or indirectly, that he or she will absorb  
248 all or any part of the tax; that he or she will relieve the  
249 person paying for the taxable privilege of the payment of all or  
250 any part of the tax; or that the tax will not be added to the  
251 consideration for the taxable privilege or that, when added, the  
252 tax or any part thereof will be refunded or refused, either  
253 directly or indirectly, by any method whatsoever. Any person who  
254 willfully violates any provision of this paragraph is guilty of  
255 a misdemeanor of the second degree, punishable as provided in s.  
256 775.082 or s. 775.083.

257 (c) The tax authorized to be levied by this section shall  
258 constitute a lien on the property of the business, lessee,  
259 customer, or tenant in the same manner as, and shall be  
260 collectible as are, liens authorized and imposed in ss. 713.67,  
261 713.68, and 713.69.

262 (6)~~(5)~~ The tourist impact tax authorized by this section  
263 shall take effect only upon express approval by a majority vote  
264 of those qualified electors in the area or areas of critical  
265 state concern in the county seeking to levy such tax, voting in  
266 a referendum to be held by the governing board of such county in  
267 conjunction with a general or special election, in accordance  
268 with the provisions of law relating to elections currently in  
269 force. However, if the area or areas of critical state concern  
270 are greater than 50 percent of the land area of the county and  
271 the tax is to be imposed throughout the entire county, the tax  
272 shall take effect only upon express approval of a majority of  
273 the qualified electors of the county voting in such a  
274 referendum.



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275        (7)~~(6)~~ The effective date of the levy and imposition of the  
276 tourist impact tax authorized under this section shall be the  
277 first day of the second month following approval of the  
278 ordinance by referendum or the first day of any subsequent month  
279 as may be specified in the ordinance. A certified copy of the  
280 ordinance shall include the time period and the effective date  
281 of the tax levy and shall be furnished by the county to the  
282 Department of Revenue within 10 days after passing an ordinance  
283 levying such tax and again within 10 days after approval by  
284 referendum of such tax. If applicable, the county levying the  
285 tax shall provide the Department of Revenue with a list of the  
286 businesses in the area of critical state concern where the  
287 tourist impact tax is levied by zip code or other means of  
288 identification. Notwithstanding the provisions of s. 213.053,  
289 the Department of Revenue shall assist the county in compiling  
290 such list of businesses. The tourist impact tax, if not repealed  
291 sooner pursuant to paragraph (1)(c), shall be repealed 10 years  
292 after the date the area of critical state concern designation is  
293 removed.

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

296        212.03 Transient rentals tax; rate, procedure, enforcement,  
297 exemptions.—

298        (1)

299        (b)1. Tax shall be due on the consideration paid for  
300 occupancy in the county pursuant to a regulated short-term  
301 product, as defined in s. 721.05, or occupancy in the county  
302 pursuant to a product that would be deemed a regulated short-  
303 term product if the agreement to purchase the short-term right



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304 was executed in this state. Such tax shall be collected on the  
305 last day of occupancy within the county unless such  
306 consideration is applied to the purchase of a timeshare estate.  
307 The occupancy of an accommodation of a timeshare resort pursuant  
308 to a timeshare plan, a multisite timeshare plan, or an exchange  
309 transaction in an exchange program, as defined in s. 721.05, by  
310 the owner of a timeshare interest or such owner's guest, which  
311 guest is not paying monetary consideration to the owner or to a  
312 third party for the benefit of the owner, is not a privilege  
313 subject to taxation under this section. A membership or  
314 transaction fee paid by a timeshare owner that does not provide  
315 the timeshare owner with the right to occupy any specific  
316 timeshare unit but merely provides the timeshare owner with the  
317 opportunity to exchange a timeshare interest through an exchange  
318 program is a service charge and not subject to taxation under  
319 this section.

320 2. Consideration paid for the purchase of a timeshare  
321 license in a timeshare plan, as defined in s. 721.05, is rent  
322 subject to taxation under this section.

323 3. As used in this section, the terms "rent," "rental,"  
324 "rentals," and "rental payments" mean the amount received by a  
325 person operating transient accommodations for the use of any  
326 living quarters or sleeping or housekeeping accommodations in,  
327 from, or a part of, or in connection with, any hotel, apartment  
328 house, roominghouse, mobile home park, recreational vehicle  
329 park, condominium, timeshare resort, or tourist or trailer camp.  
330 The term "person operating transient accommodations" means the  
331 person conducting the daily affairs of the physical facilities  
332 furnishing transient accommodations who is responsible for



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333 providing the services commonly associated with operating the  
334 facilities furnishing transient accommodations regardless of  
335 whether such commonly associated services are provided by  
336 unrelated persons. The terms "rent," "rental," "rentals," and  
337 "rental payments" do not include payments received by unrelated  
338 persons for facilitating the booking of reservations for or on  
339 behalf of the lessees or licensees at hotels, apartment houses,  
340 roominghouses, mobile home parks, recreational vehicle parks,  
341 condominiums, timeshare resorts, or tourist or trailer camps in  
342 this state. The term "unrelated persons" means persons who are  
343 not related to the person operating transient accommodations  
344 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the  
345 Internal Revenue Code of 1986, as amended.

346 (2) The tax provided for in this section ~~herein~~ shall be in  
347 addition to the total amount of the rental, shall be charged by  
348 any ~~the lessor or~~ person operating transient accommodations  
349 subject to the tax imposed under this chapter ~~receiving the rent~~  
350 in and by such ~~said~~ rental arrangement to the lessee or person  
351 paying the rental, and shall be due and payable at the time of  
352 the receipt of such rental payment by the ~~lessor or~~ person  
353 operating the transient accommodations, as defined in this  
354 chapter, who receives said rental or payment. The owner, lessor,  
355 ~~or~~ person operating the transient accommodations ~~receiving the~~  
356 ~~rent~~ shall remit ~~the tax~~ to the department the tax on the amount  
357 of the rent received by the person operating the transient  
358 accommodations at the times and in the manner hereinafter  
359 provided for dealers to remit taxes under this chapter. The same  
360 duties imposed by this chapter upon dealers in tangible personal  
361 property respecting the collection and remission of the tax; the



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362 making of returns; the keeping of books, records, and accounts;  
363 and the compliance with the rules and regulations of the  
364 department in the administration of this chapter shall apply to  
365 and be binding upon all persons who manage or operate hotels,  
366 apartment houses, roominghouses, tourist and trailer camps, and  
367 the rental of condominium units, and to all persons who collect  
368 or receive such rents on behalf of such owner or lessor taxable  
369 under this chapter. The person operating transient  
370 accommodations shall separately state the tax from the rental  
371 charged on the receipt, invoice, or other documentation issued  
372 with respect to charges for transient accommodations. Persons  
373 facilitating the booking of reservations who are unrelated to  
374 the person operating the transient accommodations in which the  
375 reservation is booked are not required to separately state  
376 amounts charged on the receipt, invoice, or other documentation  
377 issued by the person facilitating the booking of the  
378 reservation. Any amounts specifically collected as a tax are  
379 state funds and must be remitted as tax.

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

382 212.0305 Convention development taxes; intent;  
383 administration; authorization; use of proceeds.-

384 (3) APPLICATION; ADMINISTRATION; PENALTIES.-

385 (a)1. The convention development tax on transient rentals  
386 imposed by the governing body of any county authorized to so  
387 levy shall apply to the amount of any payment made by any person  
388 to rent, lease, or use for a period of 6 months or less any  
389 living quarters or accommodations in a hotel, apartment hotel,  
390 motel, resort motel, apartment, apartment motel, roominghouse,



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391 tourist or trailer camp, mobile home park, recreational vehicle  
392 park, condominium, or timeshare resort. When receipt of  
393 consideration is by way of property other than money, the tax  
394 shall be levied and imposed on the fair market value of such  
395 nonmonetary consideration. Any payment made by a person to rent,  
396 lease, or use any living quarters or accommodations which are  
397 exempt from the tax imposed under s. 212.03 shall likewise be  
398 exempt from any tax imposed under this section.

399       2.~~a~~ Tax shall be due on the consideration paid for  
400 occupancy in the county pursuant to a regulated short-term  
401 product, as defined in s. 721.05, or occupancy in the county  
402 pursuant to a product that would be deemed a regulated short-  
403 term product if the agreement to purchase the short-term right  
404 was executed in this state. Such tax shall be collected on the  
405 last day of occupancy within the county unless such  
406 consideration is applied to the purchase of a timeshare estate.  
407 The occupancy of an accommodation of a timeshare resort pursuant  
408 to a timeshare plan, a multisite timeshare plan, or an exchange  
409 transaction in an exchange program, as defined in s. 721.05, by  
410 the owner of a timeshare interest or such owner's guest, which  
411 guest is not paying monetary consideration to the owner or to a  
412 third party for the benefit of the owner, is not a privilege  
413 subject to taxation under this section. A membership or  
414 transaction fee paid by a timeshare owner that does not provide  
415 the timeshare owner with the right to occupy any specific  
416 timeshare unit but merely provides the timeshare owner with the  
417 opportunity to exchange a timeshare interest through an exchange  
418 program is a service charge and not subject to taxation under  
419 this section.



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

423        4. As used in this section, the terms "consideration,"  
424 "rental," and "rents" mean the amount received by a person  
425 operating transient accommodations for the use of any living  
426 quarters or sleeping or housekeeping accommodations in, from, or  
427 a part of, or in connection with, any hotel, apartment house,  
428 roominghouse, timeshare resort, tourist or trailer camp, mobile  
429 home park, recreational vehicle park, or condominium. The term  
430 "person operating transient accommodations" means the person  
431 conducting the daily affairs of the physical facilities  
432 furnishing transient accommodations who is responsible for  
433 providing the services commonly associated with operating the  
434 facilities furnishing transient accommodations regardless of  
435 whether such commonly associated services are provided by  
436 unrelated persons. The terms "consideration," "rental," and  
437 "rents" do not include payments received by unrelated persons  
438 for facilitating the booking of reservations for or on behalf of  
439 the lessees or licensees at hotels, apartment houses,  
440 roominghouses, timeshare resorts, tourist or trailer camps,  
441 mobile home parks, recreational vehicle parks, or condominiums  
442 in this state. The term "unrelated persons" means persons who  
443 are not related to the person operating transient accommodations  
444 within the meaning of s. 1504, s. 267(b), or s. 707(b) of the  
445 Internal Revenue Code of 1986, as amended.

446        (b) The tax shall be charged by the person receiving the  
447 consideration for the lease or rental, and the tax shall be  
448 collected from the lessee, tenant, or customer at the time of





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449 payment of the consideration for such lease or rental. The  
450 person operating transient accommodations shall separately state  
451 the tax from the rental charged on the receipt, invoice, or  
452 other documentation issued with respect to charges for transient  
453 accommodations. Persons facilitating the booking of reservations  
454 who are unrelated to the person operating the transient  
455 accommodations in which the reservation is booked are not  
456 required to separately state amounts charged on the receipt,  
457 invoice, or other documentation issued by the person  
458 facilitating the booking of the reservation. Any amounts  
459 specifically collected as a tax are county funds and must be  
460 remitted as tax.

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

463 213.30 Compensation for information relating to a violation  
464 of the tax laws.—

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

467 (a) A county government providing information to the  
468 department leading to:

469 1. The punishment of, or collection of taxes, penalties, or  
470 interest from, any person with respect to the tax imposed by s.  
471 212.03. The amount of any payment made under this subparagraph  
472 may not exceed 10 percent of any tax, penalties, or interest  
473 collected as a result of such information.

474 2. The identification and registration of a taxpayer who is  
475 not in compliance with the registration requirements of s.  
476 212.03. The amount of the payment made to any person who  
477 provides information to the department which results in the



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478 registration of a noncompliant taxpayer shall be \$100. The  
479 reward authorized in this subparagraph shall be paid only if the  
480 noncompliant taxpayer:

481 a. Is engaged in a bona fide taxable activity.

482 b. Is found by the department to have an unpaid tax  
483 liability.

484 (b) Persons providing information to the department leading  
485 to:

486 1. ~~(a)~~ The punishment of, or collection of taxes, penalties,  
487 or interest from, any person with respect to the taxes  
488 enumerated in s. 213.05. The amount of any payment made under  
489 this subparagraph ~~paragraph~~ may not exceed 10 percent of any  
490 tax, penalties, or interest collected as a result of such  
491 information.

492 2. ~~(b)~~ The identification and registration of a taxpayer who  
493 is not in compliance with the registration requirements of any  
494 tax statute that is listed in s. 213.05. The amount of the  
495 payment made to any person who provides information to the  
496 department which results in the registration of a noncompliant  
497 taxpayer shall be \$100. The reward authorized in this  
498 subparagraph ~~paragraph~~ shall be paid only if the noncompliant  
499 taxpayer:

500 ~~a.1.~~ Conducts business from a permanent, fixed location. ~~;~~

501 ~~b.2.~~ Is engaged in a bona fide taxable activity. ~~;~~ and

502 ~~c.3.~~ Is found by the department to have an unpaid tax  
503 liability.

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

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



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507 having a population of not less than three hundred thirty  
508 thousand (330,000) and not more than three hundred forty  
509 thousand (340,000) and in counties having a population of more  
510 than nine hundred thousand (900,000), according to the latest  
511 official decennial census, whose charter specifically provides  
512 now or whose charter is so amended prior to January 1, 1968, for  
513 the levy of the exact tax as herein set forth, are hereby given  
514 the right, power and authority by ordinance or impose, levy and  
515 collect a tax within their corporate limits, to be known as a  
516 municipal resort tax, upon the rent of every occupancy of a room  
517 or rooms in any hotel, motel, apartment house, rooming house,  
518 tourist or trailer camp, as the same are defined in part I,  
519 chapter 212, Florida Statutes, and upon the retail sale price of  
520 all items of food or beverages sold at retail, and of alcoholic  
521 beverages, other than beer or malt beverages, sold at retail for  
522 consumption on the premises, at any place of business required  
523 by law to be licensed by the state hotel and restaurant  
524 commission or by the state beverage department; provided,  
525 however, this tax shall not apply to those sales the amount of  
526 which is less than fifty cents (50¢) nor to sales of food or  
527 beverages delivered to a person's home under a contract  
528 providing for deliveries on a regular schedule when the price of  
529 each meal is less than \$10 ~~ten dollars~~. As used in this section,  
530 the term "rent" means the amount received by a person operating  
531 transient accommodations for the use of any living quarters or  
532 sleeping or housekeeping accommodations in, from, or a part of,  
533 or in connection with, any hotel, apartment hotel, motel, resort  
534 motel, apartment, roominghouse, timeshare resort, tourist or  
535 trailer camp, mobile home park, recreational vehicle park, or



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536 condominium. The term "person operating transient  
537 accommodations" means the person conducting the daily affairs of  
538 the physical facilities furnishing transient accommodations who  
539 is responsible for providing the services commonly associated  
540 with operating the facilities furnishing transient  
541 accommodations regardless of whether such commonly associated  
542 services are provided by unrelated persons. The term "rent" does  
543 not include payments received by unrelated persons for  
544 facilitating the booking of reservations for or on behalf of the  
545 lessees or licensees at hotels, apartment hotels, motels, resort  
546 motels, apartments, roominghouses, timeshare resorts, tourist or  
547 trailer camps, mobile home parks, recreational vehicle parks, or  
548 condominiums in this state. The term "unrelated persons" means  
549 persons who are not in the same affiliated group of corporations  
550 pursuant to s. 1504, s. 267(b), or s. 707(b) of the Internal  
551 Revenue Code of 1986, as amended.

552 Section 3. The tax imposed by this act shall be collected  
553 from the person paying said rent of said retail sales price and  
554 shall be paid by such person for the use of the city or town to  
555 the person operating transient accommodations collecting ~~and~~  
556 ~~receiving the rent or~~ the retail sales price at the time of the  
557 payment thereof. It shall be the duty of every person operating  
558 transient accommodations ~~renting a room or rooms~~, as herein  
559 provided, and of every person selling at retail food or  
560 beverages, or alcoholic beverages for consumption on the  
561 premises, other than beer or malt beverages, as herein provided,  
562 in acting as the tax collection medium or agency of the city or  
563 town, to collect from the person paying the rent or the retail  
564 sales price, for the use of the city or town, the tax imposed



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565 and levied pursuant to this act, and to report and pay over to  
566 the city or town all such taxes imposed, levied and collected,  
567 in accordance with the accounting and other provisions of the  
568 enacted ordinance. All cities and towns collecting a resort tax  
569 pursuant to the provisions of this act shall have the same  
570 duties and privileges as the Department of Revenue under part I  
571 of chapter 212, Florida Statutes, and may use any power granted  
572 to the Department of Revenue under part I of chapter 212,  
573 Florida Statutes, including enforcement and collection  
574 procedures and penalties imposed by part I of chapter 212,  
575 Florida Statutes, which shall be binding upon all persons and  
576 entities that are subject to the provisions of this act with  
577 regard to the municipal resort tax. The person operating  
578 transient accommodations shall separately state the tax from the  
579 rental charged on the receipt, invoice, or other documentation  
580 issued with respect to charges for transient accommodations.  
581 Persons who facilitate the booking of reservations who are  
582 unrelated persons with respect to a person who operates the  
583 transient accommodations with respect to which the reservation  
584 is booked are not required to separately state amounts charged  
585 on the receipt, invoice, or other documentation issued by the  
586 person facilitating the booking of the reservation. Any amounts  
587 specifically collected as a tax are city or town funds and shall  
588 be remitted as tax.

589 Section 7. The amendments to ss. 125.0104, 125.0108,  
590 212.03, and 212.0305, Florida Statutes, and sections 1 and 3 of  
591 chapter 67-903, Laws of Florida, made by this act are intended  
592 to be clarifying and remedial in nature and shall not provide a  
593 basis for assessments or refunds of tax for periods prior to



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594 July 1, 2010.

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

596

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

598 And the title is amended as follows:

599 Delete everything before the enacting clause  
600 and insert:

601 A bill to be entitled  
602 An act relating to the tax on sales, use, and other  
603 transactions; amending s. 125.0104, F.S.; providing  
604 definitions relating to the tourist development tax;  
605 providing separate statement of tax requirements;  
606 providing an exception; providing construction;  
607 amending s. 125.0108, F.S.; providing definitions  
608 relating to the tourist impact tax; providing separate  
609 statement of tax requirements; providing an exception;  
610 providing construction; amending s. 212.03, F.S.;  
611 providing definitions relating to the transient  
612 rentals tax; revising requirements for charging,  
613 collecting, and remitting the tax; providing  
614 requirements for separate statement of the tax on  
615 rental documents; amending s. 212.0305, F.S.;  
616 providing definitions relating to the convention  
617 development tax; revising requirements for charging,  
618 collecting, and remitting the tax; providing  
619 requirements for separate statement of the tax on  
620 rental documents; amending s. 213.30, F.S.;  
621 authorizing the Department of Revenue to compensate  
622 county governments for providing certain information



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623 to the department; specifying a payment amount;  
624 amending ss. 1 and 3, ch. 67-930, Laws of Florida, as  
625 amended; providing definitions relating to a municipal  
626 resort tax; providing separate statement of tax  
627 requirements; providing an exception; providing  
628 construction and intent; providing an effective date.