

By Senator Bennett

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1 A bill to be entitled
 2 An act relating to the transient rentals tax; amending
 3 s. 212.03, F.S.; defining terms; requiring a room
 4 remarketer to collect and remit taxes on the total
 5 rent charged to customers for the occupancy of a
 6 transient rental accommodation; requiring certain
 7 persons to report and remit the tax on certain
 8 transient rentals; providing requirements, procedures,
 9 and limitations; providing an effective date.

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 11 Be It Enacted by the Legislature of the State of Florida:

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 13 Section 1. Subsections (8), (9), and (10) are added to
 14 section 212.03, Florida Statutes, to read:

15 212.03 Transient rentals tax; rate, procedure, enforcement,
 16 exemptions.—

17 (8) For purposes of this section, ss. 125.0104, 125.0108,
 18 and 212.0305, and chapter 67-930, Laws of Florida, as amended,
 19 the business of renting, leasing, letting, or granting a license
 20 to use transient rental accommodations includes the business of
 21 acting as a room remarketer.

22 (9) (a) For the purposes of this section, the term:

23 1. "Net rent" means the rent received by an operator from a
 24 room remarketer.

25 2. "Room remarketer" means any person, excluding the
 26 operator, having any right, access, ability, or authority,
 27 through an Internet transaction or any other means whatsoever,
 28 to offer, reserve, book, arrange for, remarket, distribute,
 29 broker, resell, or facilitate the transfer of rooms, the

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30 occupancy of which is subject to tax under ss. 125.0104,
31 125.0108, and 212.0305, and chapter 67-930, Laws of Florida, as
32 amended.

33 (b) The term "total rent" or "total rental" as used in this
34 section and the terms "total consideration" and "rent" as used
35 in chapter 67-930, Laws of Florida, as amended, have the same
36 meaning and include the consideration received for occupancy
37 valued in money, whether received in money or otherwise,
38 including all receipts, cash, credits, and property or services
39 of any kind or nature, including any service or booking fees
40 that are a condition of occupancy, and also any amount for which
41 credit is allowed by the operator or room remarketer to the
42 occupant, without any deduction therefrom whatsoever.

43 (10) A person who acts as a room remarketer shall register
44 with the department and collect and remit taxes on the total
45 rent charged to his or her customers, unless the registered
46 owners or operators of the accommodations agree in writing to
47 report and remit taxes on behalf of the remarketer. Any written
48 agreement must require the room remarketer to report total
49 taxable sales and taxes due and pay the taxes collected to the
50 owner or operator by the last day of the month in which the
51 customer pays the rent or the last day of the month in which the
52 customer completes the occupancy of the accommodation. The owner
53 or operator shall report and remit the taxes along with the
54 owner or operator's return, which is due in the month following
55 the month in which the taxes are paid to the owner or operator.
56 The owner or operator is not liable for any tax, penalty, or
57 interest due as a result of the failure of the room remarketer
58 to accurately report and remit the taxes imposed by this section

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59 or by s. 125.0104, s. 125.0108, or s. 212.0305, or s. 2 of
60 chapter 67-930, Laws of Florida, as amended. If the owner or
61 operator does not agree to report and remit taxes on behalf of
62 the room remarketer, that person shall extend his or her annual
63 resale certificate in lieu of paying taxes on the amounts he or
64 she pays to the owner or operator for the accommodations. A room
65 remarketer may file with the department a single application for
66 registration. Such application for registration must identify
67 each county in which transient accommodations are located. Such
68 room remarketer must also file a separate registration with each
69 county that self-administers any local transient accommodations
70 tax. A room remarketer may file a consolidated return as
71 provided in s. 212.11(1)(e).

72 Section 2. This act shall take effect July 1, 2010.