



221712

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2011	.	
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The Committee on Budget Subcommittee on Finance and Tax (Sachs) 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



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13 hotel, motel, resort motel, apartment, apartment motel,  
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



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42 license in a timeshare plan, as defined in s. 721.05, is rent  
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 or the owner of such  
47 accommodations for the use of any living quarters or sleeping or  
48 housekeeping accommodations in, from, or a part of, or in  
49 connection with, any hotel, apartment house, roominghouse,  
50 timeshare resort, tourist or trailer camp, mobile home park,  
51 recreational vehicle park, or condominium. The term "person  
52 operating transient accommodations" means a person conducting  
53 the daily affairs of the physical facilities furnishing  
54 transient accommodations who is responsible for providing any of  
55 the services commonly associated with operating the facilities  
56 furnishing transient accommodations, including providing  
57 physical access to such facilities, regardless of whether such  
58 commonly associated services are provided by unrelated persons.  
59 The terms "consideration," "rental," and "rents" do not include  
60 payments received by unrelated persons from the lessee, tenant,  
61 or customer for facilitating the booking of reservations for or  
62 on behalf of the lessees, tenants, or customers at hotels,  
63 apartment houses, roominghouses, timeshare resorts, tourist or  
64 trailer camps, mobile home parks, recreational vehicle parks, or  
65 condominiums in this state. The term "unrelated persons" means  
66 persons who are not related to the person operating transient  
67 accommodations or to the owner of such accommodations within the  
68 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
69 Revenue Code of 1986, as amended.

70 (f) The tourist development tax shall be charged by the



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71 person receiving the consideration for the lease or rental, and  
72 it shall be collected from the lessee, tenant, or customer at  
73 the time of payment of the consideration for such lease or  
74 rental. A person operating transient accommodations or the owner  
75 of such accommodations shall separately state the tax from the  
76 consideration charged on the receipt, invoice, or other  
77 documentation issued with respect to charges for transient  
78 accommodations. Persons who facilitate the booking of  
79 reservations who are unrelated persons with respect to a person  
80 who operates transient accommodations with respect to which the  
81 reservation is booked are not required to separately state  
82 amounts charged on the receipt, invoice, or other documentation  
83 except that such persons shall disclose all amounts charged or  
84 expected to be charged as taxes on the final receipt, invoice,  
85 or other documentation provided to the customer issued by the  
86 person facilitating the booking of the reservation. Any amounts  
87 specifically collected as tax are county funds and shall be  
88 remitted as tax.

89 Section 2. Section 125.0108, Florida Statutes, is amended  
90 to read:

91 125.0108 Areas of critical state concern; tourist impact  
92 tax.—

93 (1) (a) Subject to the provisions of this section, any  
94 county creating a land authority pursuant to s. 380.0663(1) is  
95 authorized to levy by ordinance, in the area or areas within  
96 said county designated as an area of critical state concern  
97 pursuant to chapter 380, a tourist impact tax on the taxable  
98 privileges described in paragraph (2) (a) ~~(b)~~; however, if the  
99 area or areas of critical state concern are greater than 50



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100 percent of the land area of the county, the tax may be levied  
101 throughout the entire county. Such tax shall not be effective  
102 unless and until land development regulations and a local  
103 comprehensive plan that meet the requirements of chapter 380  
104 have become effective and such tax is approved by referendum as  
105 provided for in subsection (6) ~~(5)~~.

106 (b) As used in this section, the terms "consideration,"  
107 "rental," and "rents" mean the amount received by a person  
108 operating transient accommodations or the owner of such  
109 accommodations for the use of any living quarters or sleeping or  
110 housekeeping accommodations in, from, or a part of, or in  
111 connection with, any hotel, apartment house, roominghouse,  
112 timeshare resort, tourist or trailer camp, mobile home park,  
113 recreational vehicle park, or condominium. The term "person  
114 operating transient accommodations" means a person conducting  
115 the daily affairs of the physical facilities furnishing  
116 transient accommodations who is responsible for providing any of  
117 the services commonly associated with operating the facilities  
118 furnishing transient accommodations, including providing  
119 physical access to such facilities, regardless of whether such  
120 commonly associated services are provided by unrelated persons.  
121 The terms "consideration," "rental," and "rents" do not include  
122 payments received by unrelated persons from the lessee, tenant,  
123 or customer for facilitating the booking of reservations for or  
124 on behalf of the lessees, tenants, or customers at hotels,  
125 apartment houses, roominghouses, timeshare resorts, tourist or  
126 trailer camps, mobile home parks, recreational vehicle parks, or  
127 condominiums in this state. The term "unrelated persons" means  
128 persons who are not related to the person operating transient



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129 accommodations or to the owner of such accommodations within the  
130 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
131 Revenue Code of 1986, as amended.

132 (2)(a)-(b)1. It is declared to be the intent of the  
133 Legislature that every person who rents, leases, or lets for  
134 consideration any living quarters or accommodations in any  
135 hotel, apartment hotel, motel, resort motel, apartment,  
136 apartment motel, roominghouse, mobile home park, recreational  
137 vehicle park, condominium, or timeshare resort for a term of 6  
138 months or less, unless such establishment is exempt from the tax  
139 imposed by s. 212.03, is exercising a taxable privilege on the  
140 proceeds therefrom under this section.

141 (b)1.2.a. Tax shall be due on the consideration paid for  
142 occupancy in the county pursuant to a regulated short-term  
143 product, as defined in s. 721.05, or occupancy in the county  
144 pursuant to a product that would be deemed a regulated short-  
145 term product if the agreement to purchase the short-term right  
146 were executed in this state. Such tax shall be collected on the  
147 last day of occupancy within the county unless such  
148 consideration is applied to the purchase of a timeshare estate.  
149 The occupancy of an accommodation of a timeshare resort pursuant  
150 to a timeshare plan, a multisite timeshare plan, or an exchange  
151 transaction in an exchange program, as defined in s. 721.05, by  
152 the owner of a timeshare interest or such owner's guest, which  
153 guest is not paying monetary consideration to the owner or to a  
154 third party for the benefit of the owner, is not a privilege  
155 subject to taxation under this section. A membership or  
156 transaction fee paid by a timeshare owner that does not provide  
157 the timeshare owner with the right to occupy any specific



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158 timeshare unit but merely provides the timeshare owner with the  
159 opportunity to exchange a timeshare interest through an exchange  
160 program is a service charge and not subject to taxation under  
161 this section.

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

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

167 (d) The tourist impact tax shall be levied at the rate of 1  
168 percent of each dollar and major fraction thereof of the total  
169 consideration charged for such taxable privilege. When receipt  
170 of consideration is by way of property other than money, the tax  
171 shall be levied and imposed on the fair market value of such  
172 nonmonetary consideration.

173 (e) The tourist impact tax shall be in addition to any  
174 other tax imposed pursuant to chapter 212 and in addition to all  
175 other taxes and fees and the consideration for the taxable  
176 privilege.

177 (f) The tourist impact tax shall be charged by the person  
178 receiving the consideration for the taxable privilege, and it  
179 shall be collected from the lessee, tenant, or customer at the  
180 time of payment of the consideration for such taxable privilege.  
181 A person operating transient accommodations or the owner of such  
182 accommodations shall separately state the tax from the rental  
183 charged on the receipt, invoice, or other documentation issued  
184 with respect to charges for transient accommodations. Persons  
185 who facilitate the booking of reservations who are unrelated  
186 persons with respect to a person who operates transient



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187 accommodations with respect to which the reservation is booked  
188 are not required to separately state amounts charged on the  
189 receipt, invoice, or other documentation except that such  
190 persons shall disclose all amounts charged or expected to be  
191 charged as taxes on the final receipt, invoice, or other  
192 documentation provided to the customer issued by the person  
193 facilitating the booking of the reservation. Any amounts  
194 specifically collected as tax are county funds and shall be  
195 remitted as tax.

196 (g) A county that has levied the tourist impact tax  
197 authorized by this section in an area or areas designated as an  
198 area of critical state concern for at least 20 consecutive years  
199 prior to removal of the designation may continue to levy the  
200 tourist impact tax in accordance with this section for 20 years  
201 following removal of the designation. After expiration of the  
202 20-year period, a county may continue to levy the tourist impact  
203 tax authorized by this section if the county adopts an ordinance  
204 reauthorizing levy of the tax and the continued levy of the tax  
205 is approved by referendum as provided for in subsection (6) ~~(5)~~.

206 (3) ~~(2)~~ (a) The person receiving the consideration for such  
207 taxable privilege and the person doing business within such area  
208 or areas of critical state concern or within the entire county,  
209 as applicable, shall receive, account for, and remit the tourist  
210 impact tax to the Department of Revenue at the time and in the  
211 manner provided for persons who collect and remit taxes under  
212 chapter 212. The same duties and privileges imposed by chapter  
213 212 upon dealers in tangible property, respecting the collection  
214 and remission of tax; the making of returns; the keeping of  
215 books, records, and accounts; and compliance with the rules of





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216 the Department of Revenue in the administration of that chapter  
217 shall apply to and be binding upon all persons who are subject  
218 to the provisions of this section. However, the Department of  
219 Revenue may authorize a quarterly return and payment when the  
220 tax remitted by the dealer for the preceding quarter did not  
221 exceed \$25.

222 (b) The Department of Revenue shall keep records showing  
223 the amount of taxes collected, which records shall also include  
224 records disclosing the amount of taxes collected for and from  
225 each county in which the tax imposed and authorized by this  
226 section is applicable. These records shall be open for  
227 inspection during the regular office hours of the Department of  
228 Revenue, subject to the provisions of s. 213.053.

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

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

236 (e) The Department of Revenue is empowered to promulgate  
237 such rules and prescribe and publish such forms as may be  
238 necessary to effectuate the purposes of this section. The  
239 department is authorized to establish audit procedures and to  
240 assess for delinquent taxes.

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

244 (4) ~~(3)~~ All tax revenues received pursuant to this section,



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245 less administrative costs, shall be distributed as follows:

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

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

255 ~~(5)~~(4)(a) Any person who is taxable hereunder who fails or  
256 refuses to charge and collect from the person paying for the  
257 taxable privilege the taxes herein provided, either by himself  
258 or herself or through agents or employees, is, in addition to  
259 being personally liable for the payment of the tax, guilty of a  
260 misdemeanor of the second degree, punishable as provided in s.  
261 775.082 or s. 775.083.

262 (b) No person shall advertise or hold out to the public in  
263 any manner, directly or indirectly, that he or she will absorb  
264 all or any part of the tax; that he or she will relieve the  
265 person paying for the taxable privilege of the payment of all or  
266 any part of the tax; or that the tax will not be added to the  
267 consideration for the taxable privilege or that, when added, the  
268 tax or any part thereof will be refunded or refused, either  
269 directly or indirectly, by any method whatsoever. Any person who  
270 willfully violates any provision of this paragraph is guilty of  
271 a misdemeanor of the second degree, punishable as provided in s.  
272 775.082 or s. 775.083.

273 (c) The tax authorized to be levied by this section shall



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274 constitute a lien on the property of the business, lessee,  
275 customer, or tenant in the same manner as, and shall be  
276 collectible as are, liens authorized and imposed in ss. 713.67,  
277 713.68, and 713.69.

278 (6)~~(5)~~ The tourist impact tax authorized by this section  
279 shall take effect only upon express approval by a majority vote  
280 of those qualified electors in the area or areas of critical  
281 state concern in the county seeking to levy such tax, voting in  
282 a referendum to be held by the governing board of such county in  
283 conjunction with a general or special election, in accordance  
284 with the provisions of law relating to elections currently in  
285 force. However, if the area or areas of critical state concern  
286 are greater than 50 percent of the land area of the county and  
287 the tax is to be imposed throughout the entire county, the tax  
288 shall take effect only upon express approval of a majority of  
289 the qualified electors of the county voting in such a  
290 referendum.

291 (7)~~(6)~~ The effective date of the levy and imposition of the  
292 tourist impact tax authorized under this section shall be the  
293 first day of the second month following approval of the  
294 ordinance by referendum or the first day of any subsequent month  
295 as may be specified in the ordinance. A certified copy of the  
296 ordinance shall include the time period and the effective date  
297 of the tax levy and shall be furnished by the county to the  
298 Department of Revenue within 10 days after passing an ordinance  
299 levying such tax and again within 10 days after approval by  
300 referendum of such tax. If applicable, the county levying the  
301 tax shall provide the Department of Revenue with a list of the  
302 businesses in the area of critical state concern where the



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303 tourist impact tax is levied by zip code or other means of  
304 identification. Notwithstanding the provisions of s. 213.053,  
305 the Department of Revenue shall assist the county in compiling  
306 such list of businesses. The tourist impact tax, if not repealed  
307 sooner pursuant to paragraph (1)(c), shall be repealed 10 years  
308 after the date the area of critical state concern designation is  
309 removed.

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

312 212.03 Transient rentals tax; rate, procedure, enforcement,  
313 exemptions.-

314 (1)

315 (b)1. Tax shall be due on the consideration paid for  
316 occupancy in the county pursuant to a regulated short-term  
317 product, as defined in s. 721.05, or occupancy in the county  
318 pursuant to a product that would be deemed a regulated short-  
319 term product if the agreement to purchase the short-term right  
320 was executed in this state. Such tax shall be collected on the  
321 last day of occupancy within the county unless such  
322 consideration is applied to the purchase of a timeshare estate.  
323 The occupancy of an accommodation of a timeshare resort pursuant  
324 to a timeshare plan, a multisite timeshare plan, or an exchange  
325 transaction in an exchange program, as defined in s. 721.05, by  
326 the owner of a timeshare interest or such owner's guest, which  
327 guest is not paying monetary consideration to the owner or to a  
328 third party for the benefit of the owner, is not a privilege  
329 subject to taxation under this section. A membership or  
330 transaction fee paid by a timeshare owner that does not provide  
331 the timeshare owner with the right to occupy any specific



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332 timeshare unit but merely provides the timeshare owner with the  
333 opportunity to exchange a timeshare interest through an exchange  
334 program is a service charge and not subject to taxation under  
335 this section.

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

339 3. As used in this section, the terms "rent," "rental,"  
340 "rentals," and "rental payments" mean the amount received by a  
341 person operating transient accommodations or the owner of such  
342 accommodations for the use of any living quarters or sleeping or  
343 housekeeping accommodations in, from, or a part of, or in  
344 connection with, any hotel, apartment house, roominghouse,  
345 mobile home park, recreational vehicle park, condominium,  
346 timeshare resort, or tourist or trailer camp. The term "person  
347 operating transient accommodations" means a person conducting  
348 the daily affairs of the physical facilities furnishing  
349 transient accommodations who is responsible for providing any of  
350 the services commonly associated with operating the facilities  
351 furnishing transient accommodations, including providing  
352 physical access to such facilities, regardless of whether such  
353 commonly associated services are provided by unrelated persons.  
354 The terms "rent," "rental," "rentals," and "rental payments" do  
355 not include payments received by unrelated persons from the  
356 lessee, tenant, customer, or licensee for facilitating the  
357 booking of reservations for or on behalf of the lessees,  
358 tenants, customers, or licensees at hotels, apartment houses,  
359 roominghouses, mobile home parks, recreational vehicle parks,  
360 condominiums, timeshare resorts, or tourist or trailer camps in



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361 this state. The term "unrelated persons" means persons who are  
362 not related to the person operating transient accommodations or  
363 to the owner of such accommodations within the meaning of s.  
364 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of  
365 1986, as amended.

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



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



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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  
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





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

475 (b) The tax shall be charged by the person receiving the  
476 consideration for the lease or rental, and the tax shall be



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477 collected from the lessee, tenant, or customer at the time of  
478 payment of the consideration for such lease or rental. A person  
479 operating transient accommodations or the owner of such  
480 accommodations shall separately state the tax from the rental  
481 charged on the receipt, invoice, or other documentation issued  
482 with respect to charges for transient accommodations. Persons  
483 facilitating the booking of reservations who are unrelated to  
484 the person operating the transient accommodations in which the  
485 reservation is booked are not required to separately state  
486 amounts charged on the receipt, invoice, or other documentation  
487 except that such persons shall disclose all amounts charged or  
488 expected to be charged as taxes on the final receipt, invoice,  
489 or other documentation provided to the customer issued by the  
490 person facilitating the booking of the reservation. Any amounts  
491 specifically collected as a tax are county funds and must be  
492 remitted as tax.

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

495 213.30 Compensation for information relating to a violation  
496 of the tax laws.—

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

499 (a) A county government providing information to the  
500 department leading to:

501 1. The punishment of, or collection of taxes, penalties, or  
502 interest from, any person with respect to the tax imposed by s.  
503 212.03. The amount of any payment made under this subparagraph  
504 may not exceed 10 percent of any tax, penalties, or interest  
505 collected as a result of such information.



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506           2. The identification and registration of a taxpayer who is  
507 not in compliance with the registration requirements of s.  
508 212.03. The amount of the payment made to any person who  
509 provides information to the department which results in the  
510 registration of a noncompliant taxpayer shall be \$100. The  
511 reward authorized in this subparagraph shall be paid only if the  
512 noncompliant taxpayer:

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

514           b. Is found by the department to have an unpaid tax  
515 liability.

516           (b) Persons providing information to the department leading  
517 to:

518           1.(a) The punishment of, or collection of taxes, penalties,  
519 or interest from, any person with respect to the taxes  
520 enumerated in s. 213.05. The amount of any payment made under  
521 this subparagraph ~~paragraph~~ may not exceed 10 percent of any  
522 tax, penalties, or interest collected as a result of such  
523 information.

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

532           a.1- Conducts business from a permanent, fixed location.†

533           b.2- Is engaged in a bona fide taxable activity.† ~~and~~

534           c.3- Is found by the department to have an unpaid tax



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535 liability.

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

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



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564 housekeeping accommodations in, from, or a part of, or in  
565 connection with, any hotel, apartment hotel, motel, resort  
566 motel, apartment, roominghouse, timeshare resort, tourist or  
567 trailer camp, mobile home park, recreational vehicle park, or  
568 condominium. The term "person operating transient  
569 accommodations" means a person conducting the daily affairs of  
570 the physical facilities furnishing transient accommodations who  
571 is responsible for providing any of the services commonly  
572 associated with operating the facilities furnishing transient  
573 accommodations, including providing physical access to such  
574 facilities, regardless of whether such commonly associated  
575 services are provided by unrelated persons. The term "rent" does  
576 not include payments received by unrelated persons from the  
577 lessee, tenant, or customer for facilitating the booking of  
578 reservations for or on behalf of the lessees, tenants, or  
579 customers at hotels, apartment hotels, motels, resort motels,  
580 apartments, roominghouses, timeshare resorts, tourist or trailer  
581 camp, mobile home parks, recreational vehicle parks, or  
582 condominiums in this state. The term "unrelated persons" means  
583 persons who are not related to the person operating transient  
584 accommodations or to the owner of such accommodations, within  
585 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
586 Revenue Code of 1986, as amended.

587 Section 3. The tax imposed by this act shall be collected  
588 from the person paying said rent of said retail sales price and  
589 shall be paid by such person for the use of the city or town to  
590 the person operating transient accommodations or to the owner of  
591 such accommodations ~~collecting and receiving the rent or the~~  
592 retail sales price at the time of the payment thereof. It shall



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593 be the duty of every person operating transient accommodations  
594 or the owner of such accommodations ~~renting a room or rooms~~, as  
595 herein provided, and of every person selling at retail food or  
596 beverages, or alcoholic beverages for consumption on the  
597 premises, as herein provided, in acting as the tax collection  
598 medium or agency of the city or town, to collect from the person  
599 paying the rent or the retail sales price, for the use of the  
600 city or town, the tax imposed and levied pursuant to this act,  
601 and to report and pay over to the city or town all such taxes  
602 imposed, levied and collected, in accordance with the accounting  
603 and other provisions of the enacted ordinance. All cities and  
604 towns collecting a resort tax pursuant to the provisions of this  
605 act shall have the same duties and privileges as the Department  
606 of Revenue under part I of chapter 212, Florida Statutes, and  
607 may use any power granted to the Department of Revenue under  
608 part I of chapter 212, Florida Statutes, including enforcement  
609 and collection procedures and penalties imposed by part I of  
610 chapter 212, Florida Statutes, which shall be binding upon all  
611 persons and entities that are subject to the provisions of this  
612 act with regard to the municipal resort tax. A person operating  
613 transient accommodations or the owner of such accommodations  
614 shall separately state the tax from the rental charged on the  
615 receipt, invoice, or other documentation issued with respect to  
616 charges for transient accommodations. Persons who facilitate the  
617 booking of reservations who are unrelated persons with respect  
618 to a person who operates the transient accommodations with  
619 respect to which the reservation is booked are not required to  
620 separately state amounts charged on the receipt, invoice, or  
621 other documentation except that such persons must disclose all



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622 amounts charged or expected to be charged as taxes on the final  
623 receipt, invoice, or other documentation provided to the  
624 customer issued by the person facilitating the booking of the  
625 reservation. Any amounts specifically collected as a tax are  
626 city or town funds and shall be remitted as tax.

627 Section 7. This act is clarifying and remedial in nature  
628 and does not provide a basis for assessments or refunds of tax  
629 for periods before July 1, 2011. This act does not affect any  
630 lawsuit existing on July 1, 2011, relating to the taxes imposed  
631 by the provisions of law amended by this act.

632 Section 8. This act shall take effect July 1, 2011.

633  
634 ===== T I T L E A M E N D M E N T =====

635 And the title is amended as follows:

636 Delete everything before the enacting clause  
637 and insert:

638 A bill to be entitled  
639 An act relating to the tax on sales, use, and other  
640 transactions; amending s. 125.0104, F.S.; providing  
641 definitions relating to the tourist development tax;  
642 providing requirements for separate statement of the  
643 tax; providing an exception; providing for  
644 construction; amending s. 125.0108, F.S.; providing  
645 definitions relating to the tourist impact tax;  
646 providing requirements for separate statement of the  
647 tax; providing an exception; providing for  
648 construction; amending s. 212.03, F.S.; providing  
649 definitions relating to the transient rentals tax;  
650 revising requirements for charging, collecting, and



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651       remitting the tax; providing requirements for separate  
652       statement of the tax on rental documents; amending s.  
653       212.0305, F.S.; providing definitions relating to the  
654       convention development tax; revising requirements for  
655       charging, collecting, and remitting the tax; providing  
656       requirements for separate statement of the tax on  
657       rental documents; amending s. 213.30, F.S.;  
658       authorizing the Department of Revenue to compensate  
659       county governments for providing certain information  
660       to the department; specifying a payment amount;  
661       amending ss. 1 and 3, chapter 67-930, Laws of Florida,  
662       as amended; providing definitions relating to a  
663       municipal resort tax; providing requirements for  
664       separate statement of the tax; providing an exception;  
665       providing for construction; providing an effective  
666       date.