



270014

LEGISLATIVE ACTION

Senate	.	House
	.	
	.	
	.	
	.	
	.	

---

Senator Sachs moved the following:

1           **Senate Amendment to Amendment (805408) (with title**  
2 **amendment)**

3  
4           Between lines 4 and 5  
5 insert:

6 Section 1. Paragraphs (a) and (f) of subsection (3) of section  
7 125.0104, Florida Statutes, are amended to read:

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

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

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



270014

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

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

42 ~~3.b.~~ Consideration paid for the purchase of a timeshare



270014

43 license in a timeshare plan, as defined in s. 721.05, is rent  
44 subject to taxation under this section.

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

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



270014

72 person receiving the consideration for the lease or rental, and  
73 it shall be collected from the lessee, tenant, or customer at  
74 the time of payment of the consideration for such lease or  
75 rental. A person operating transient accommodations or the owner  
76 of such accommodations shall separately state the tax from the  
77 consideration charged on the receipt, invoice, or other  
78 documentation issued with respect to charges for transient  
79 accommodations. Persons who facilitate the booking of  
80 reservations who are unrelated persons with respect to a person  
81 who operates transient accommodations with respect to which the  
82 reservation is booked are required to separately state amounts  
83 charged on the receipt, invoice, or other documentation and such  
84 persons shall disclose all amounts charged or expected to be  
85 charged as taxes on the final receipt, invoice, or other  
86 documentation provided to the customer issued by the person  
87 facilitating the booking of the reservation. Any amounts  
88 specifically collected as tax are county funds and shall be  
89 remitted as tax.

90  
91 ===== T I T L E A M E N D M E N T =====

92 And the title is amended as follows:

93 Delete line 118

94 and insert:

95 An act relating to tax on transient rentals; amending  
96 s. 125.0104, F.S.; providing definitions relating to  
97 the tourist development tax; providing requirements  
98 for separate statement of the tax; providing an  
99 exception; providing for construction; amending s.  
100 125.0108, F.S.; providing definitions relating to the



270014

101       tourist impact tax; providing requirements for  
102       separate statement of the tax; providing an exception;  
103       providing for construction;