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LEGISLATIVE ACTION

Senate	.	House
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Senator Altman moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

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

(8) (a) For purposes of this section, ss. 125.0104,
125.0108, and 212.0305, and chapter 67-930, Laws of Florida, as
amended, the business of renting, leasing, letting, or granting
a license to use transient rental accommodations includes
charging or receiving a payment consisting of, in any part, an



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14 amount collected for the benefit of an owner, owner's
15 representative, or operator of a transient rental accommodation
16 located in this state for the occupancy, use, or possession of
17 the accommodation, or the right to occupy, use, or possess the
18 accommodation during the course of engaging in any of the
19 following activities:

20 1. Offering information regarding the availability of
21 transient rental accommodations located in this state;

22 2. Disclosing or establishing the amount paid for transient
23 rental accommodations located in this state;

24 3. Assisting in making a reservation for transient rental
25 accommodations located in this state; or

26 4. Participating in arranging for the occupancy of
27 transient rental accommodations located in this state on behalf
28 of another person.

29 (b) The terms "total rental charged" as used in this
30 section, "total consideration" as used in ss. 125.0104 and
31 125.0108, "consideration" as used in s. 212.0305, and "rent" as
32 used in chapter 67-930, Laws of Florida, as amended, have the
33 same meaning and include amounts charged or received by a dealer
34 in connection with an activity described in paragraph (a) and
35 amounts charged or received for the benefit of an owner, owner's
36 representative, or operator of a transient rental accommodation
37 located in this state for the occupancy, use, or possession of
38 an accommodation, or the right to occupy, use, or possess an
39 accommodation. Such amounts include cash, credits, property,
40 goods, wares, merchandise, services, or other things of value,
41 without deduction for separately identified charges, surcharges,
42 fees, or reimbursements, unless specifically excluded under



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43 paragraph (c).

44 (c) The terms "total rent" as used in this section, "total
45 consideration" as used in ss. 125.0104 and 125.0108,
46 "consideration" as used in s. 212.0305, and "rent" as used in
47 chapter 67-930, Laws of Florida, as amended, do not include:

48 1. Mandatory charges imposed for the availability of
49 communications services; or

50 2. Separately stated taxes that are remitted to the taxing
51 authority imposing the tax.

52 (9) (a) A person who engages in activities described in
53 paragraph (8) (a) shall register with the department and each
54 self-administering local government and collect and remit taxes
55 on the total rent pursuant to this section, total consideration
56 pursuant to ss. 125.0104 and 125.0108, consideration pursuant to
57 s. 212.0305, and rent pursuant to chapter 67-930, Laws of
58 Florida. An owner, owner's representative, or operator providing
59 transient accommodations in this state may not enter into an
60 agreement with any person intending to engage in the business
61 activities described in paragraph (8) (a) concerning such
62 accommodations unless such person has registered as a dealer
63 pursuant to this chapter, has provided a resale certificate and
64 has agreed in writing with the owner, owner's representative, or
65 operator to truthfully collect and remit tax on the total amount
66 due on the rental of transient accommodations located in this
67 state.

68 (b) The department may provide by rule for a single
69 registration with the department by a dealer engaged in the
70 activities described in paragraph (8) (a) for all political
71 subdivisions for which the tourist development tax is collected



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72 by the department. The department need not require separate
73 registrations for each location where transient rental
74 accommodations are located for a dealer who is not an owner or
75 operator. However, a dealer engaged in the activities described
76 in paragraph (8) (a) must register with each political
77 subdivision that collects its own tourist development tax. Such
78 dealer may file consolidated returns pursuant to s.
79 212.11(1) (e).

80 (c) Each dealer engaged in the activities described in
81 paragraph (8) (a) shall add the amount of the taxes imposed by
82 this section and ss. 125.0104, 125.0108, and 212.0305 and
83 chapter 67-930, Laws of Florida, as amended, to the total rent
84 and shall state the taxes separately from the price of the
85 tangible personal property or services on all invoices. The tax
86 shall be due and payable at the time of receipt of the payment
87 in the manner provided for dealers pursuant to this chapter. The
88 combined amount of taxes due under ss. 125.0104 and 125.0108,
89 and chapter 67-930, Laws of Florida, as amended, shall be stated
90 and identified as local tax, and the tax imposed pursuant to
91 this section shall be stated and identified as sales tax.

92 Section 2. Paragraph (m) is added to subsection (2) of
93 section 212.06, Florida Statutes, to read:

94 212.06 Sales, storage, use tax; collectible from dealers;
95 "dealer" defined; dealers to collect from purchasers;
96 legislative intent as to scope of tax.-

97 (2)

98 (m) "Dealer" also means any person who pursuant to an
99 agreement with an owner, owner's representative, or operator of
100 a transient rental accommodation located in this state and



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101 incident to the sale, lease, or rental of such transient
102 accommodations, receives a payment consisting of, in any part,
103 an amount subject to tax under subsection (1) during the course
104 of engaging in any of the following activities:

105 1. Offering information regarding the availability of
106 transient rental accommodations located in this state;

107 2. Disclosing or establishing the amount paid for transient
108 rental accommodations located in this state;

109 3. Assisting in making a reservation for transient rental
110 accommodations located in this state; or

111 4. Participating in arranging for the occupancy of
112 transient rental accommodations located in this state on behalf
113 of another person.

114 Section 3. The Department of Revenue may adopt emergency
115 rules to implement this act. These rules may prescribe the
116 necessary forms and procedures that apply to the transient
117 rentals tax including provisions to ensure the timely
118 registration, collection, and remittance of the taxes imposed by
119 state law on transient rentals. Notwithstanding any other law,
120 the emergency rules shall remain in effect for 6 months after
121 the date of adoption of the rules or the date of final adoption,
122 whichever occurs later.

123 Section 4. For transactions that occurred before July 1,
124 2011, it is not the intent of the Legislature to affect the
125 interpretation of tax liability under the law applicable to
126 those transactions.

127 Section 5. This act shall take effect July 1, 2011.

128
129 ===== T I T L E A M E N D M E N T =====



130 And the title is amended as follows:

131 Delete everything before the enacting clause
132 and insert:

133 A bill to be entitled
134 An act relating to the tax on transient rentals;
135 amending s. 212.03, F.S.; redefining terms; requiring
136 persons who engage in certain business activities to
137 collect and remit the tax on transient rentals;
138 prohibiting an owner, owner's representative, or
139 operator from authorizing another person to facilitate
140 the rental of transient rental accommodations unless
141 the person agrees to collect and remit the tax on
142 transient rentals; authorizing the Department of
143 Revenue to provide by rule for a single registration
144 for a dealer to register to collect the tourist
145 development tax in certain political subdivisions;
146 requiring dealers who engage in certain activities
147 relating to transient rentals to separately state the
148 taxes separately from the tangible personal property
149 or services on the invoice; amending s. 212.06, F.S.;
150 redefining the term "dealer"; authorizing the
151 Department of Revenue to adopt emergency rules to
152 implement the act; providing legislative intent;
153 providing for prospective application of the act;
154 providing an effective date.