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LEGISLATIVE ACTION

Senate

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House

Senator Sachs moved the following:

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

3
4 Between lines 110 and 111
5 insert:

6 Section 3. Paragraph (b) of subsection (1) of section
7 125.0108, Florida Statutes, is amended to read:

8 125.0108 Areas of critical state concern; tourist impact
9 tax.—

10 (1)

11 (b)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



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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 3 ~~6~~ months or
17 less, unless such establishment is exempt from the tax imposed
18 by s. 212.03, is exercising a taxable privilege on the proceeds
19 therefrom under this section.

20 2.a. Tax 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 b. Consideration paid for the purchase of a timeshare
42 license in a timeshare plan, as defined in s. 721.05, is rent



43 subject to taxation under this section.

44

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

46 And the title is amended as follows:

47 Delete line 134

48 and insert:

49 effective period of such rules; amending s. 125.0108,
50 F.S.; reducing the minimum term of leases or rental
51 agreements that are exempt from tourist impact taxes;
52 providing an effective