

By the Committee on Budget Subcommittee on Finance and Tax; and
Senators Gaetz and Negron

593-03928-11

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 125.0104, F.S.; providing
4 definitions relating to the tourist development tax;
5 providing requirements for separate statement of the
6 tax; providing an exception; providing for
7 construction; amending s. 125.0108, F.S.; providing
8 definitions relating to the tourist impact tax;
9 providing requirements for separate statement of the
10 tax; providing an exception; providing for
11 construction; amending s. 212.03, F.S.; providing
12 definitions relating to the transient rentals tax;
13 revising requirements for charging, collecting, and
14 remitting the tax; providing requirements for separate
15 statement of the tax on rental documents; amending s.
16 212.0305, F.S.; providing definitions relating to the
17 convention development tax; revising requirements for
18 charging, collecting, and remitting the tax; providing
19 requirements for separate statement of the tax on
20 rental documents; amending s. 213.30, F.S.;
21 authorizing the Department of Revenue to compensate
22 county governments for providing certain information
23 to the department; specifying a payment amount;
24 amending ss. 1 and 3, chapter 67-930, Laws of Florida,
25 as amended; providing definitions relating to a
26 municipal resort tax; providing requirements for
27 separate statement of the tax; providing an exception;
28 providing for construction; providing an effective
29 date.

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

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

2.a. Tax is ~~shall be~~ due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. 721.05, or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. 721.05, by

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59 the owner of a timeshare interest or such owner's guest, which
60 guest is not paying monetary consideration to the owner or to a
61 third party for the benefit of the owner, is not a privilege
62 subject to taxation under this section. A membership or
63 transaction fee paid by a timeshare owner that does not provide
64 the timeshare owner with the right to occupy any specific
65 timeshare unit but merely provides the timeshare owner with the
66 opportunity to exchange a timeshare interest through an exchange
67 program is a service charge and not subject to taxation under
68 this section.

69 ~~3.b.~~ Consideration paid for the purchase of a timeshare
70 license in a timeshare plan, as defined in s. 721.05, is rent
71 subject to taxation under this section.

72 4. As used in this section, the terms "consideration,"
73 "rental," and "rents" mean the amount received by a person
74 operating transient accommodations or the owner of such
75 accommodations for the use of any living quarters or sleeping or
76 housekeeping accommodations in, from, or a part of, or in
77 connection with, any hotel, apartment house, roominghouse,
78 timeshare resort, tourist or trailer camp, mobile home park,
79 recreational vehicle park, or condominium. The term "person
80 operating transient accommodations" means a person conducting
81 the daily affairs of the physical facilities furnishing
82 transient accommodations who is responsible for providing any of
83 the services commonly associated with operating the facilities
84 furnishing transient accommodations, including providing
85 physical access to such facilities, regardless of whether such
86 commonly associated services are provided by unrelated persons.
87 The terms "consideration," "rental," and "rents" do not include

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88 payments received by unrelated persons from the lessee, tenant,
89 or customer for facilitating the booking of reservations for or
90 on behalf of the lessees, tenants, or customers at hotels,
91 apartment houses, roominghouses, timeshare resorts, tourist or
92 trailer camps, mobile home parks, recreational vehicle parks, or
93 condominiums in this state. The term "unrelated persons" means
94 persons who are not related to the person operating transient
95 accommodations or to the owner of such accommodations within the
96 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
97 Revenue Code of 1986, as amended.

98 (f) The tourist development tax shall be charged by the
99 person receiving the consideration for the lease or rental, and
100 it shall be collected from the lessee, tenant, or customer at
101 the time of payment of the consideration for such lease or
102 rental. A person operating transient accommodations or the owner
103 of such accommodations shall separately state the tax from the
104 consideration charged on the receipt, invoice, or other
105 documentation issued with respect to charges for transient
106 accommodations. Persons who facilitate the booking of
107 reservations who are unrelated persons with respect to a person
108 who operates transient accommodations with respect to which the
109 reservation is booked are not required to separately state
110 amounts charged on the receipt, invoice, or other documentation
111 except that such persons shall disclose all amounts charged or
112 expected to be charged as taxes on the final receipt, invoice,
113 or other documentation provided to the customer issued by the
114 person facilitating the booking of the reservation. Any amounts
115 specifically collected as tax are county funds and shall be
116 remitted as tax.

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117 Section 2. Section 125.0108, Florida Statutes, is amended
118 to read:

119 125.0108 Areas of critical state concern; tourist impact
120 tax.—

121 (1) (a) Subject to the provisions of this section, any
122 county creating a land authority pursuant to s. 380.0663(1) is
123 authorized to levy by ordinance, in the area or areas within
124 said county designated as an area of critical state concern
125 pursuant to chapter 380, a tourist impact tax on the taxable
126 privileges described in paragraph (2) (a) ~~(b)~~; however, if the
127 area or areas of critical state concern are greater than 50
128 percent of the land area of the county, the tax may be levied
129 throughout the entire county. Such tax shall not be effective
130 unless and until land development regulations and a local
131 comprehensive plan that meet the requirements of chapter 380
132 have become effective and such tax is approved by referendum as
133 provided for in subsection (6) ~~(5)~~.

134 (b) As used in this section, the terms "consideration,"
135 "rental," and "rents" mean the amount received by a person
136 operating transient accommodations or the owner of such
137 accommodations for the use of any living quarters or sleeping or
138 housekeeping accommodations in, from, or a part of, or in
139 connection with, any hotel, apartment house, roominghouse,
140 timeshare resort, tourist or trailer camp, mobile home park,
141 recreational vehicle park, or condominium. The term "person
142 operating transient accommodations" means a person conducting
143 the daily affairs of the physical facilities furnishing
144 transient accommodations who is responsible for providing any of
145 the services commonly associated with operating the facilities

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146 furnishing transient accommodations, including providing
147 physical access to such facilities, regardless of whether such
148 commonly associated services are provided by unrelated persons.
149 The terms "consideration," "rental," and "rents" do not include
150 payments received by unrelated persons from the lessee, tenant,
151 or customer for facilitating the booking of reservations for or
152 on behalf of the lessees, tenants, or customers at hotels,
153 apartment houses, roominghouses, timeshare resorts, tourist or
154 trailer camps, mobile home parks, recreational vehicle parks, or
155 condominiums in this state. The term "unrelated persons" means
156 persons who are not related to the person operating transient
157 accommodations or to the owner of such accommodations within the
158 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
159 Revenue Code of 1986, as amended.

160 (2) (a) ~~(b) 1.~~ It is declared to be the intent of the
161 Legislature that every person who rents, leases, or lets for
162 consideration any living quarters or accommodations in any
163 hotel, apartment hotel, motel, resort motel, apartment,
164 apartment motel, roominghouse, mobile home park, recreational
165 vehicle park, condominium, or timeshare resort for a term of 6
166 months or less, unless such establishment is exempt from the tax
167 imposed by s. 212.03, is exercising a taxable privilege on the
168 proceeds therefrom under this section.

169 (b) 1.2.a. Tax shall be due on the consideration paid for
170 occupancy in the county pursuant to a regulated short-term
171 product, as defined in s. 721.05, or occupancy in the county
172 pursuant to a product that would be deemed a regulated short-
173 term product if the agreement to purchase the short-term right
174 were executed in this state. Such tax shall be collected on the

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175 last day of occupancy within the county unless such
176 consideration is applied to the purchase of a timeshare estate.
177 The occupancy of an accommodation of a timeshare resort pursuant
178 to a timeshare plan, a multisite timeshare plan, or an exchange
179 transaction in an exchange program, as defined in s. 721.05, by
180 the owner of a timeshare interest or such owner's guest, which
181 guest is not paying monetary consideration to the owner or to a
182 third party for the benefit of the owner, is not a privilege
183 subject to taxation under this section. A membership or
184 transaction fee paid by a timeshare owner that does not provide
185 the timeshare owner with the right to occupy any specific
186 timeshare unit but merely provides the timeshare owner with the
187 opportunity to exchange a timeshare interest through an exchange
188 program is a service charge and not subject to taxation under
189 this section.

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

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

195 (d) The tourist impact tax shall be levied at the rate of 1
196 percent of each dollar and major fraction thereof of the total
197 consideration charged for such taxable privilege. When receipt
198 of consideration is by way of property other than money, the tax
199 shall be levied and imposed on the fair market value of such
200 nonmonetary consideration.

201 (e) The tourist impact tax shall be in addition to any
202 other tax imposed pursuant to chapter 212 and in addition to all
203 other taxes and fees and the consideration for the taxable

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204 privilege.

205 (f) The tourist impact tax shall be charged by the person
206 receiving the consideration for the taxable privilege, and it
207 shall be collected from the lessee, tenant, or customer at the
208 time of payment of the consideration for such taxable privilege.
209 A person operating transient accommodations or the owner of such
210 accommodations shall separately state the tax from the rental
211 charged on the receipt, invoice, or other documentation issued
212 with respect to charges for transient accommodations. Persons
213 who facilitate the booking of reservations who are unrelated
214 persons with respect to a person who operates transient
215 accommodations with respect to which the reservation is booked
216 are not required to separately state amounts charged on the
217 receipt, invoice, or other documentation except that such
218 persons shall disclose all amounts charged or expected to be
219 charged as taxes on the final receipt, invoice, or other
220 documentation provided to the customer issued by the person
221 facilitating the booking of the reservation. Any amounts
222 specifically collected as tax are county funds and shall be
223 remitted as tax.

224 (g) A county that has levied the tourist impact tax
225 authorized by this section in an area or areas designated as an
226 area of critical state concern for at least 20 consecutive years
227 prior to removal of the designation may continue to levy the
228 tourist impact tax in accordance with this section for 20 years
229 following removal of the designation. After expiration of the
230 20-year period, a county may continue to levy the tourist impact
231 tax authorized by this section if the county adopts an ordinance
232 reauthorizing levy of the tax and the continued levy of the tax

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233 is approved by referendum as provided for in subsection (6) ~~(5)~~.

234 (3)~~(2)~~(a) The person receiving the consideration for such
235 taxable privilege and the person doing business within such area
236 or areas of critical state concern or within the entire county,
237 as applicable, shall receive, account for, and remit the tourist
238 impact tax to the Department of Revenue at the time and in the
239 manner provided for persons who collect and remit taxes under
240 chapter 212. The same duties and privileges imposed by chapter
241 212 upon dealers in tangible property, respecting the collection
242 and remission of tax; the making of returns; the keeping of
243 books, records, and accounts; and compliance with the rules of
244 the Department of Revenue in the administration of that chapter
245 shall apply to and be binding upon all persons who are subject
246 to the provisions of this section. However, the Department of
247 Revenue may authorize a quarterly return and payment when the
248 tax remitted by the dealer for the preceding quarter did not
249 exceed \$25.

250 (b) The Department of Revenue shall keep records showing
251 the amount of taxes collected, which records shall also include
252 records disclosing the amount of taxes collected for and from
253 each county in which the tax imposed and authorized by this
254 section is applicable. These records shall be open for
255 inspection during the regular office hours of the Department of
256 Revenue, subject to the provisions of s. 213.053.

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

261 (d) The Department of Revenue is authorized to employ

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262 persons and incur other expenses for which funds are
263 appropriated by the Legislature.

264 (e) The Department of Revenue is empowered to promulgate
265 such rules and prescribe and publish such forms as may be
266 necessary to effectuate the purposes of this section. The
267 department is authorized to establish audit procedures and to
268 assess for delinquent taxes.

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

272 (4)~~(3)~~ All tax revenues received pursuant to this section,
273 less administrative costs, shall be distributed as follows:

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

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

283 (5)~~(4)~~ (a) Any person who is taxable hereunder who fails or
284 refuses to charge and collect from the person paying for the
285 taxable privilege the taxes herein provided, either by himself
286 or herself or through agents or employees, is, in addition to
287 being personally liable for the payment of the tax, guilty of a
288 misdemeanor of the second degree, punishable as provided in s.
289 775.082 or s. 775.083.

290 (b) No person shall advertise or hold out to the public in

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291 any manner, directly or indirectly, that he or she will absorb
292 all or any part of the tax; that he or she will relieve the
293 person paying for the taxable privilege of the payment of all or
294 any part of the tax; or that the tax will not be added to the
295 consideration for the taxable privilege or that, when added, the
296 tax or any part thereof will be refunded or refused, either
297 directly or indirectly, by any method whatsoever. Any person who
298 willfully violates any provision of this paragraph is guilty of
299 a misdemeanor of the second degree, punishable as provided in s.
300 775.082 or s. 775.083.

301 (c) The tax authorized to be levied by this section shall
302 constitute a lien on the property of the business, lessee,
303 customer, or tenant in the same manner as, and shall be
304 collectible as are, liens authorized and imposed in ss. 713.67,
305 713.68, and 713.69.

306 (6)~~(5)~~ The tourist impact tax authorized by this section
307 shall take effect only upon express approval by a majority vote
308 of those qualified electors in the area or areas of critical
309 state concern in the county seeking to levy such tax, voting in
310 a referendum to be held by the governing board of such county in
311 conjunction with a general or special election, in accordance
312 with the provisions of law relating to elections currently in
313 force. However, if the area or areas of critical state concern
314 are greater than 50 percent of the land area of the county and
315 the tax is to be imposed throughout the entire county, the tax
316 shall take effect only upon express approval of a majority of
317 the qualified electors of the county voting in such a
318 referendum.

319 (7)~~(6)~~ The effective date of the levy and imposition of the

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320 tourist impact tax authorized under this section shall be the
321 first day of the second month following approval of the
322 ordinance by referendum or the first day of any subsequent month
323 as may be specified in the ordinance. A certified copy of the
324 ordinance shall include the time period and the effective date
325 of the tax levy and shall be furnished by the county to the
326 Department of Revenue within 10 days after passing an ordinance
327 levying such tax and again within 10 days after approval by
328 referendum of such tax. If applicable, the county levying the
329 tax shall provide the Department of Revenue with a list of the
330 businesses in the area of critical state concern where the
331 tourist impact tax is levied by zip code or other means of
332 identification. Notwithstanding the provisions of s. 213.053,
333 the Department of Revenue shall assist the county in compiling
334 such list of businesses. The tourist impact tax, if not repealed
335 sooner pursuant to paragraph (1)(c), shall be repealed 10 years
336 after the date the area of critical state concern designation is
337 removed.

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

340 212.03 Transient rentals tax; rate, procedure, enforcement,
341 exemptions.-

342 (1)

343 (b)1. Tax shall be due on the consideration paid for
344 occupancy in the county pursuant to a regulated short-term
345 product, as defined in s. 721.05, or occupancy in the county
346 pursuant to a product that would be deemed a regulated short-
347 term product if the agreement to purchase the short-term right
348 was executed in this state. Such tax shall be collected on the

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349 last day of occupancy within the county unless such
350 consideration is applied to the purchase of a timeshare estate.
351 The occupancy of an accommodation of a timeshare resort pursuant
352 to a timeshare plan, a multisite timeshare plan, or an exchange
353 transaction in an exchange program, as defined in s. 721.05, by
354 the owner of a timeshare interest or such owner's guest, which
355 guest is not paying monetary consideration to the owner or to a
356 third party for the benefit of the owner, is not a privilege
357 subject to taxation under this section. A membership or
358 transaction fee paid by a timeshare owner that does not provide
359 the timeshare owner with the right to occupy any specific
360 timeshare unit but merely provides the timeshare owner with the
361 opportunity to exchange a timeshare interest through an exchange
362 program is a service charge and not subject to taxation under
363 this section.

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

367 3. As used in this section, the terms "rent," "rental,"
368 "rentals," and "rental payments" mean the amount received by a
369 person operating transient accommodations or the owner of such
370 accommodations for the use of any living quarters or sleeping or
371 housekeeping accommodations in, from, or a part of, or in
372 connection with, any hotel, apartment house, roominghouse,
373 mobile home park, recreational vehicle park, condominium,
374 timeshare resort, or tourist or trailer camp. The term "person
375 operating transient accommodations" means a person conducting
376 the daily affairs of the physical facilities furnishing
377 transient accommodations who is responsible for providing any of

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378 the services commonly associated with operating the facilities
379 furnishing transient accommodations, including providing
380 physical access to such facilities, regardless of whether such
381 commonly associated services are provided by unrelated persons.
382 The terms "rent," "rental," "rentals," and "rental payments" do
383 not include payments received by unrelated persons from the
384 lessee, tenant, customer, or licensee for facilitating the
385 booking of reservations for or on behalf of the lessees,
386 tenants, customers, or licensees at hotels, apartment houses,
387 roominghouses, mobile home parks, recreational vehicle parks,
388 condominiums, timeshare resorts, or tourist or trailer camps in
389 this state. The term "unrelated persons" means persons who are
390 not related to the person operating transient accommodations or
391 to the owner of such accommodations within the meaning of s.
392 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
393 1986, as amended.

394 (2) The tax provided for in this section ~~herein~~ shall be in
395 addition to the total amount of the rental, shall be charged by
396 any ~~the lessor or~~ person operating transient accommodations or
397 the owner of such accommodations subject to the tax imposed
398 under this chapter ~~receiving the rent~~ in and by such ~~said~~ rental
399 arrangement to the lessee or person paying the rental, and shall
400 be due and payable at the time of the receipt of such rental
401 payment by the ~~lessor or~~ person operating the transient
402 accommodations or the owner of such accommodations, ~~as defined~~
403 ~~in this chapter, who receives said rental or payment.~~ The ~~owner,~~
404 ~~lessor, or~~ person operating the transient accommodations or the
405 owner of such accommodations ~~receiving the rent~~ shall remit ~~the~~
406 ~~tax~~ to the department the tax on the amount of the rent received

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407 by the person operating the transient accommodations or the
408 owner of such accommodations at the times and in the manner
409 hereinafter provided for dealers to remit taxes under this
410 chapter. The same duties imposed by this chapter upon dealers in
411 tangible personal property respecting the collection and
412 remission of the tax; the making of returns; the keeping of
413 books, records, and accounts; and the compliance with the rules
414 and regulations of the department in the administration of this
415 chapter shall apply to and be binding upon all persons who
416 manage or operate hotels, apartment houses, roominghouses,
417 tourist and trailer camps, and the rental of condominium units,
418 and to all persons who collect or receive such rents on behalf
419 of such owner or lessor taxable under this chapter. A person
420 operating transient accommodations or the owner of such
421 accommodations shall separately state the tax from the rental
422 charged on the receipt, invoice, or other documentation issued
423 with respect to charges for transient accommodations. Persons
424 facilitating the booking of reservations who are unrelated to
425 the person operating the transient accommodations in which the
426 reservation is booked are not required to separately state
427 amounts charged on the receipt, invoice, or other documentation
428 except that such persons shall disclose all amounts charged or
429 expected to be charged as taxes on the final receipt, invoice,
430 or other documentation provided to the customer issued by the
431 person facilitating the booking of the reservation. Any amounts
432 specifically collected as a tax are state funds and must be
433 remitted as tax.

434 Section 4. Paragraphs (a) and (b) of subsection (3) of
435 section 212.0305, Florida Statutes, are amended to read:

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436 212.0305 Convention development taxes; intent;
437 administration; authorization; use of proceeds.—

438 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

439 (a)1. The convention development tax on transient rentals
440 imposed by the governing body of any county authorized to so
441 levy shall apply to the amount of any payment made by any person
442 to rent, lease, or use for a period of 6 months or less any
443 living quarters or accommodations in a hotel, apartment hotel,
444 motel, resort motel, apartment, apartment motel, roominghouse,
445 tourist or trailer camp, mobile home park, recreational vehicle
446 park, condominium, or timeshare resort. When receipt of
447 consideration is by way of property other than money, the tax
448 shall be levied and imposed on the fair market value of such
449 nonmonetary consideration. Any payment made by a person to rent,
450 lease, or use any living quarters or accommodations which are
451 exempt from the tax imposed under s. 212.03 shall likewise be
452 exempt from any tax imposed under this section.

453 ~~2.a.~~ Tax shall be due on the consideration paid for
454 occupancy in the county pursuant to a regulated short-term
455 product, as defined in s. 721.05, or occupancy in the county
456 pursuant to a product that would be deemed a regulated short-
457 term product if the agreement to purchase the short-term right
458 was executed in this state. Such tax shall be collected on the
459 last day of occupancy within the county unless such
460 consideration is applied to the purchase of a timeshare estate.
461 The occupancy of an accommodation of a timeshare resort pursuant
462 to a timeshare plan, a multisite timeshare plan, or an exchange
463 transaction in an exchange program, as defined in s. 721.05, by
464 the owner of a timeshare interest or such owner's guest, which

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465 guest is not paying monetary consideration to the owner or to a
466 third party for the benefit of the owner, is not a privilege
467 subject to taxation under this section. A membership or
468 transaction fee paid by a timeshare owner that does not provide
469 the timeshare owner with the right to occupy any specific
470 timeshare unit but merely provides the timeshare owner with the
471 opportunity to exchange a timeshare interest through an exchange
472 program is a service charge and not subject to taxation under
473 this section.

474 ~~3.b.~~ Consideration paid for the purchase of a timeshare
475 license in a timeshare plan, as defined in s. 721.05, is rent
476 subject to taxation under this section.

477 4. As used in this section, the terms "consideration,"
478 "rental," and "rents" mean the amount received by a person
479 operating transient accommodations or the owner of such
480 accommodations for the use of any living quarters or sleeping or
481 housekeeping accommodations in, from, or a part of, or in
482 connection with, any hotel, apartment house, roominghouse,
483 timeshare resort, tourist or trailer camp, mobile home park,
484 recreational vehicle park, or condominium. The term "person
485 operating transient accommodations" means a person conducting
486 the daily affairs of the physical facilities furnishing
487 transient accommodations who is responsible for providing any of
488 the services commonly associated with operating the facilities
489 furnishing transient accommodations, including providing
490 physical access to such facilities, regardless of whether such
491 commonly associated services are provided by unrelated persons.
492 The terms "consideration," "rental," and "rents" do not include
493 payments received by unrelated persons from the lessee, tenant,

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494 or customer for facilitating the booking of reservations for or
495 on behalf of the lessees, tenants, or customers at hotels,
496 apartment houses, roominghouses, timeshare resorts, tourist or
497 trailer camps, mobile home parks, recreational vehicle parks, or
498 condominiums in this state. The term "unrelated persons" means
499 persons who are not related to the person operating transient
500 accommodations or to the owner of such accommodations within the
501 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
502 Revenue Code of 1986, as amended.

503 (b) The tax shall be charged by the person receiving the
504 consideration for the lease or rental, and the tax shall be
505 collected from the lessee, tenant, or customer at the time of
506 payment of the consideration for such lease or rental. A person
507 operating transient accommodations or the owner of such
508 accommodations shall separately state the tax from the rental
509 charged on the receipt, invoice, or other documentation issued
510 with respect to charges for transient accommodations. Persons
511 facilitating the booking of reservations who are unrelated to
512 the person operating the transient accommodations in which the
513 reservation is booked are not required to separately state
514 amounts charged on the receipt, invoice, or other documentation
515 except that such persons shall disclose all amounts charged or
516 expected to be charged as taxes on the final receipt, invoice,
517 or other documentation provided to the customer issued by the
518 person facilitating the booking of the reservation. Any amounts
519 specifically collected as a tax are county funds and must be
520 remitted as tax.

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

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523 213.30 Compensation for information relating to a violation
524 of the tax laws.—

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

527 (a) A county government providing information to the
528 department leading to:

529 1. The punishment of, or collection of taxes, penalties, or
530 interest from, any person with respect to the tax imposed by s.
531 212.03. The amount of any payment made under this subparagraph
532 may not exceed 10 percent of any tax, penalties, or interest
533 collected as a result of such information.

534 2. The identification and registration of a taxpayer who is
535 not in compliance with the registration requirements of s.
536 212.03. The amount of the payment made to any person who
537 provides information to the department which results in the
538 registration of a noncompliant taxpayer shall be \$100. The
539 reward authorized in this subparagraph shall be paid only if the
540 noncompliant taxpayer:

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

542 b. Is found by the department to have an unpaid tax
543 liability.

544 (b) Persons providing information to the department leading
545 to:

546 1. ~~(a)~~ The punishment of, or collection of taxes, penalties,
547 or interest from, any person with respect to the taxes
548 enumerated in s. 213.05. The amount of any payment made under
549 this subparagraph ~~paragraph~~ may not exceed 10 percent of any
550 tax, penalties, or interest collected as a result of such
551 information.

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552 2.~~(b)~~ The identification and registration of a taxpayer who
553 is not in compliance with the registration requirements of any
554 tax statute that is listed in s. 213.05. The amount of the
555 payment made to any person who provides information to the
556 department which results in the registration of a noncompliant
557 taxpayer shall be \$100. The reward authorized in this
558 subparagraph ~~paragraph~~ shall be paid only if the noncompliant
559 taxpayer:

560 a.1.~~Conducts business from a permanent, fixed location.~~
561 b.2. Is engaged in a bona fide taxable activity. ~~and~~
562 c.3. Is found by the department to have an unpaid tax
563 liability.

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

566 Section 1. All cities and towns, in counties of the state
567 having a population of not less than three hundred thirty
568 thousand (330,000) and not more than three hundred forty
569 thousand (340,000) and in counties having a population of more
570 than nine hundred thousand (900,000), according to the latest
571 official decennial census, whose charter specifically provides
572 now or whose charter is so amended prior to January 1, 1968, for
573 the levy of the exact tax as herein set forth, are hereby given
574 the right, power and authority by ordinance or impose, levy and
575 collect a tax within their corporate limits, to be known as a
576 municipal resort tax, upon the rent of every occupancy of a room
577 or rooms in any hotel, motel, apartment house, rooming house,
578 tourist or trailer camp, as the same are defined in part I,
579 chapter 212, Florida Statutes, and upon the retail sale price of
580 all items of food or beverages sold at retail, and of alcoholic

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581 beverages sold at retail for consumption on the premises, at any
582 place of business required by law to be licensed by the state
583 hotel and restaurant commission or by the state beverage
584 department; provided, however, this tax shall not apply to those
585 sales the amount of which is less than fifty cents (50¢) nor to
586 sales of food or beverages delivered to a person's home under a
587 contract providing for deliveries on a regular schedule when the
588 price of each meal is less than \$10 ~~ten dollars~~. As used in this
589 section, the term "rent" means the amount received by a person
590 operating transient accommodations or the owner of such
591 accommodations for the use of any living quarters or sleeping or
592 housekeeping accommodations in, from, or a part of, or in
593 connection with, any hotel, apartment hotel, motel, resort
594 motel, apartment, roominghouse, timeshare resort, tourist or
595 trailer camp, mobile home park, recreational vehicle park, or
596 condominium. The term "person operating transient
597 accommodations" means a person conducting the daily affairs of
598 the physical facilities furnishing transient accommodations who
599 is responsible for providing any of the services commonly
600 associated with operating the facilities furnishing transient
601 accommodations, including providing physical access to such
602 facilities, regardless of whether such commonly associated
603 services are provided by unrelated persons. The term "rent" does
604 not include payments received by unrelated persons from the
605 lessee, tenant, or customer for facilitating the booking of
606 reservations for or on behalf of the lessees, tenants, or
607 customers at hotels, apartment hotels, motels, resort motels,
608 apartments, roominghouses, timeshare resorts, tourist or trailer
609 camps, mobile home parks, recreational vehicle parks, or

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610 condominiums in this state. The term "unrelated persons" means
611 persons who are not related to the person operating transient
612 accommodations or to the owner of such accommodations, within
613 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
614 Revenue Code of 1986, as amended.

615 Section 3. The tax imposed by this act shall be collected
616 from the person paying said rent of said retail sales price and
617 shall be paid by such person for the use of the city or town to
618 the person operating transient accommodations or to the owner of
619 such accommodations collecting ~~and receiving the rent or~~ the
620 retail sales price at the time of the payment thereof. It shall
621 be the duty of every person operating transient accommodations
622 or the owner of such accommodations ~~renting a room or rooms~~, as
623 herein provided, and of every person selling at retail food or
624 beverages, or alcoholic beverages for consumption on the
625 premises, as herein provided, in acting as the tax collection
626 medium or agency of the city or town, to collect from the person
627 paying the rent or the retail sales price, for the use of the
628 city or town, the tax imposed and levied pursuant to this act,
629 and to report and pay over to the city or town all such taxes
630 imposed, levied and collected, in accordance with the accounting
631 and other provisions of the enacted ordinance. All cities and
632 towns collecting a resort tax pursuant to the provisions of this
633 act shall have the same duties and privileges as the Department
634 of Revenue under part I of chapter 212, Florida Statutes, and
635 may use any power granted to the Department of Revenue under
636 part I of chapter 212, Florida Statutes, including enforcement
637 and collection procedures and penalties imposed by part I of
638 chapter 212, Florida Statutes, which shall be binding upon all

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639 persons and entities that are subject to the provisions of this
640 act with regard to the municipal resort tax. A person operating
641 transient accommodations or the owner of such accommodations
642 shall separately state the tax from the rental charged on the
643 receipt, invoice, or other documentation issued with respect to
644 charges for transient accommodations. Persons who facilitate the
645 booking of reservations who are unrelated persons with respect
646 to a person who operates the transient accommodations with
647 respect to which the reservation is booked are not required to
648 separately state amounts charged on the receipt, invoice, or
649 other documentation except that such persons must disclose all
650 amounts charged or expected to be charged as taxes on the final
651 receipt, invoice, or other documentation provided to the
652 customer issued by the person facilitating the booking of the
653 reservation. Any amounts specifically collected as a tax are
654 city or town funds and shall be remitted as tax.

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

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