



819548

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

Senator Altman moved the following:

Senate Amendment

Delete lines 83 - 607
and insert:

The terms "consideration," "rental," and "rents" do not include payments from a lessee, tenant, or customer for facilitating the booking of reservations for or on behalf of the lessee, tenant, or customer at a hotel, apartment house, roominghouse, timeshare resort, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium in this state; however, if the payment for facilitating the booking of the reservations is by a related party, the "consideration," "rental," or "rents" shall at all times be equal to or more than



819548

14 the "consideration," "rental," or "rents" available to an
15 "unrelated person" for the equivalent accommodations. The term
16 "unrelated person" means persons who are not related to the
17 person operating transient accommodations or to the owner of
18 such accommodations within the meaning of s. 1504, s. 267(b), or
19 s. 707(b) of the Internal Revenue Code of 1986, as amended.

20 (f) The tourist development tax shall be charged by the
21 person receiving the consideration for the lease or rental, and
22 it shall be collected from the lessee, tenant, ~~or~~ customer, or
23 the person facilitating the booking of the reservation at the
24 time of payment of the consideration for such lease or rental. A
25 person operating transient accommodations or the owner of such
26 accommodations shall separately state the tax from the rental
27 charged on the receipt, invoice, or other documentation issued
28 with respect to charges for transient accommodations. Persons
29 who facilitate the booking of reservations who are unrelated
30 persons with respect to a person who operates transient
31 accommodations with respect to which the reservation is booked
32 shall separately state, prior to occupancy of the room, the
33 estimated amounts to be charged as taxes by the person operating
34 the transient accommodation or the owner of such accommodation
35 on the final receipt, invoice, or other documentation provided
36 to the customer by the person facilitating the booking of the
37 reservation. Any amounts specifically collected as tax are
38 county funds and shall be remitted as tax.

39 Section 2. Section 125.0108, Florida Statutes, is amended
40 to read:

41 125.0108 Areas of critical state concern; tourist impact
42 tax.-



819548

43 (1) (a) Subject to the provisions of this section, any
44 county creating a land authority pursuant to s. 380.0663(1) is
45 authorized to levy by ordinance, in the area or areas within
46 said county designated as an area of critical state concern
47 pursuant to chapter 380, a tourist impact tax on the taxable
48 privileges described in paragraph (2) (a) ~~(b)~~; however, if the
49 area or areas of critical state concern are greater than 50
50 percent of the land area of the county, the tax may be levied
51 throughout the entire county. Such tax shall not be effective
52 unless and until land development regulations and a local
53 comprehensive plan that meet the requirements of chapter 380
54 have become effective and such tax is approved by referendum as
55 provided for in subsection (6) ~~(5)~~.

56 (b) As used in this section, the terms "consideration,"
57 "rental," and "rents" mean the amount received by a person
58 operating transient accommodations or the owner of such
59 accommodations for the use of any living quarters or sleeping or
60 housekeeping accommodations in, from, or a part of, or in
61 connection with, any hotel, apartment house, roominghouse,
62 timeshare resort, tourist or trailer camp, mobile home park,
63 recreational vehicle park, or condominium. The term "person
64 operating transient accommodations" means a person conducting
65 the daily affairs of the physical facilities furnishing
66 transient accommodations who is responsible for providing any of
67 the services commonly associated with operating the facilities
68 furnishing transient accommodations, including providing
69 physical access to such facilities, regardless of whether such
70 commonly associated services are provided by unrelated persons.
71 The terms "consideration," "rental," and "rents" do not include



819548

72 payments from a lessee, tenant, or customer for facilitating the
73 booking of reservations for or on behalf of the lessee, tenant,
74 or customer at a hotel, apartment house, roominghouse, timeshare
75 resort, tourist or trailer camp, mobile home park, recreational
76 vehicle park, or condominium in this state; however, if the
77 payment for facilitating the booking of the reservations is by a
78 related party, the "consideration," "rental," or "rents" shall
79 at all times be equal to or more than the "consideration,"
80 "rental," or "rents" available to an "unrelated person" for the
81 equivalent accommodations. The term "unrelated person" means
82 persons who are not related to the person operating transient
83 accommodations or to the owner of such accommodations within the
84 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
85 Revenue Code of 1986, as amended.

86 (2) (a) ~~(b) 1.~~ It is declared to be the intent of the
87 Legislature that every person who rents, leases, or lets for
88 consideration any living quarters or accommodations in any
89 hotel, apartment hotel, motel, resort motel, apartment,
90 apartment motel, roominghouse, mobile home park, recreational
91 vehicle park, condominium, or timeshare resort for a term of 6
92 months or less, unless such establishment is exempt from the tax
93 imposed by s. 212.03, is exercising a taxable privilege on the
94 proceeds therefrom under this section.

95 (b) 1.2.a. Tax shall be due on the consideration paid for
96 occupancy in the county pursuant to a regulated short-term
97 product, as defined in s. 721.05, or occupancy in the county
98 pursuant to a product that would be deemed a regulated short-
99 term product if the agreement to purchase the short-term right
100 were executed in this state. Such tax shall be collected on the



819548

101 last day of occupancy within the county unless such
102 consideration is applied to the purchase of a timeshare estate.
103 The occupancy of an accommodation of a timeshare resort pursuant
104 to a timeshare plan, a multisite timeshare plan, or an exchange
105 transaction in an exchange program, as defined in s. 721.05, by
106 the owner of a timeshare interest or such owner's guest, which
107 guest is not paying monetary consideration to the owner or to a
108 third party for the benefit of the owner, is not a privilege
109 subject to taxation under this section. A membership or
110 transaction fee paid by a timeshare owner that does not provide
111 the timeshare owner with the right to occupy any specific
112 timeshare unit but merely provides the timeshare owner with the
113 opportunity to exchange a timeshare interest through an exchange
114 program is a service charge and not subject to taxation under
115 this section.

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

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

121 (d) The tourist impact tax shall be levied at the rate of 1
122 percent of each dollar and major fraction thereof of the total
123 consideration charged for such taxable privilege. When receipt
124 of consideration is by way of property other than money, the tax
125 shall be levied and imposed on the fair market value of such
126 nonmonetary consideration.

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



819548

130 privilege.

131 (f) The tourist impact tax shall be charged by the person
132 receiving the consideration for the taxable privilege, and it
133 shall be collected from the lessee, tenant, ~~or~~ customer, or the
134 person facilitating the booking of the reservation at the time
135 of payment of the consideration for such taxable privilege. A
136 person operating transient accommodations or the owner of such
137 accommodations shall separately state the tax from the rental
138 charged on the receipt, invoice, or other documentation issued
139 with respect to charges for transient accommodations. Persons
140 who facilitate the booking of reservations who are unrelated
141 persons with respect to a person who operates transient
142 accommodations with respect to which the reservation is booked
143 shall separately state, prior to occupancy of the room, the
144 estimated amounts to be charged as taxes by the person operating
145 the transient accommodation or the owner of such accommodation
146 on the final receipt, invoice, or other documentation provided
147 to the customer by the person facilitating the booking of the
148 reservation. Any amounts specifically collected as tax are
149 county funds and shall be remitted as tax.

150 (g) A county that has levied the tourist impact tax
151 authorized by this section in an area or areas designated as an
152 area of critical state concern for at least 20 consecutive years
153 prior to removal of the designation may continue to levy the
154 tourist impact tax in accordance with this section for 20 years
155 following removal of the designation. After expiration of the
156 20-year period, a county may continue to levy the tourist impact
157 tax authorized by this section if the county adopts an ordinance
158 reauthorizing levy of the tax and the continued levy of the tax



819548

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

160 (3) ~~(2)~~ (a) The person receiving the consideration for such
161 taxable privilege and the person doing business within such area
162 or areas of critical state concern or within the entire county,
163 as applicable, shall receive, account for, and remit the tourist
164 impact tax to the Department of Revenue at the time and in the
165 manner provided for persons who collect and remit taxes under
166 chapter 212. The same duties and privileges imposed by chapter
167 212 upon dealers in tangible property, respecting the collection
168 and remission of tax; the making of returns; the keeping of
169 books, records, and accounts; and compliance with the rules of
170 the Department of Revenue in the administration of that chapter
171 shall apply to and be binding upon all persons who are subject
172 to the provisions of this section. However, the Department of
173 Revenue may authorize a quarterly return and payment when the
174 tax remitted by the dealer for the preceding quarter did not
175 exceed \$25.

176 (b) The Department of Revenue shall keep records showing
177 the amount of taxes collected, which records shall also include
178 records disclosing the amount of taxes collected for and from
179 each county in which the tax imposed and authorized by this
180 section is applicable. These records shall be open for
181 inspection during the regular office hours of the Department of
182 Revenue, subject to the provisions of s. 213.053.

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

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



819548

188 persons and incur other expenses for which funds are
189 appropriated by the Legislature.

190 (e) The Department of Revenue is empowered to promulgate
191 such rules and prescribe and publish such forms as may be
192 necessary to effectuate the purposes of this section. The
193 department is authorized to establish audit procedures and to
194 assess for delinquent taxes.

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

198 (4)~~(3)~~ All tax revenues received pursuant to this section,
199 less administrative costs, shall be distributed as follows:

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

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

209 (5)~~(4)~~(a) Any person who is taxable hereunder who fails or
210 refuses to charge and collect from the person paying for the
211 taxable privilege the taxes herein provided, either by himself
212 or herself or through agents or employees, is, in addition to
213 being personally liable for the payment of the tax, guilty of a
214 misdemeanor of the second degree, punishable as provided in s.
215 775.082 or s. 775.083.

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



819548

217 any manner, directly or indirectly, that he or she will absorb
218 all or any part of the tax; that he or she will relieve the
219 person paying for the taxable privilege of the payment of all or
220 any part of the tax; or that the tax will not be added to the
221 consideration for the taxable privilege or that, when added, the
222 tax or any part thereof will be refunded or refused, either
223 directly or indirectly, by any method whatsoever. Any person who
224 willfully violates any provision of this paragraph is guilty of
225 a misdemeanor of the second degree, punishable as provided in s.
226 775.082 or s. 775.083.

227 (c) The tax authorized to be levied by this section shall
228 constitute a lien on the property of the business, lessee,
229 customer, or tenant in the same manner as, and shall be
230 collectible as are, liens authorized and imposed in ss. 713.67,
231 713.68, and 713.69.

232 (6)~~(5)~~ The tourist impact tax authorized by this section
233 shall take effect only upon express approval by a majority vote
234 of those qualified electors in the area or areas of critical
235 state concern in the county seeking to levy such tax, voting in
236 a referendum to be held by the governing board of such county in
237 conjunction with a general or special election, in accordance
238 with the provisions of law relating to elections currently in
239 force. However, if the area or areas of critical state concern
240 are greater than 50 percent of the land area of the county and
241 the tax is to be imposed throughout the entire county, the tax
242 shall take effect only upon express approval of a majority of
243 the qualified electors of the county voting in such a
244 referendum.

245 (7)~~(6)~~ The effective date of the levy and imposition of the



819548

246 tourist impact tax authorized under this section shall be the
247 first day of the second month following approval of the
248 ordinance by referendum or the first day of any subsequent month
249 as may be specified in the ordinance. A certified copy of the
250 ordinance shall include the time period and the effective date
251 of the tax levy and shall be furnished by the county to the
252 Department of Revenue within 10 days after passing an ordinance
253 levying such tax and again within 10 days after approval by
254 referendum of such tax. If applicable, the county levying the
255 tax shall provide the Department of Revenue with a list of the
256 businesses in the area of critical state concern where the
257 tourist impact tax is levied by zip code or other means of
258 identification. Notwithstanding the provisions of s. 213.053,
259 the Department of Revenue shall assist the county in compiling
260 such list of businesses. The tourist impact tax, if not repealed
261 sooner pursuant to paragraph (1)(c), shall be repealed 10 years
262 after the date the area of critical state concern designation is
263 removed.

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

266 212.03 Transient rentals tax; rate, procedure, enforcement,
267 exemptions.—

268 (1)

269 (b)1. Tax shall be due on the consideration paid for
270 occupancy in the county pursuant to a regulated short-term
271 product, as defined in s. 721.05, or occupancy in the county
272 pursuant to a product that would be deemed a regulated short-
273 term product if the agreement to purchase the short-term right
274 was executed in this state. Such tax shall be collected on the



819548

275 last day of occupancy within the county unless such
276 consideration is applied to the purchase of a timeshare estate.
277 The occupancy of an accommodation of a timeshare resort pursuant
278 to a timeshare plan, a multisite timeshare plan, or an exchange
279 transaction in an exchange program, as defined in s. 721.05, by
280 the owner of a timeshare interest or such owner's guest, which
281 guest is not paying monetary consideration to the owner or to a
282 third party for the benefit of the owner, is not a privilege
283 subject to taxation under this section. A membership or
284 transaction fee paid by a timeshare owner that does not provide
285 the timeshare owner with the right to occupy any specific
286 timeshare unit but merely provides the timeshare owner with the
287 opportunity to exchange a timeshare interest through an exchange
288 program is a service charge and not subject to taxation under
289 this section.

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

293 3. As used in this section, the terms "rent," "rental,"
294 "rentals," and "rental payments" mean the amount received by a
295 person operating transient accommodations or the owner of such
296 accommodations for the use of any living quarters or sleeping or
297 housekeeping accommodations in, from, or a part of, or in
298 connection with, any hotel, apartment house, roominghouse,
299 mobile home park, recreational vehicle park, condominium,
300 timeshare resort, or tourist or trailer camp. The term "person
301 operating transient accommodations" means a person conducting
302 the daily affairs of the physical facilities furnishing
303 transient accommodations who is responsible for providing any of



819548

304 the services commonly associated with operating the facilities
305 furnishing transient accommodations, including providing
306 physical access to such facilities, regardless of whether such
307 commonly associated services are provided by unrelated persons.
308 The terms "rent," "rental," "rentals," and "rental payments" do
309 not include a payment from a lessee, tenant, or customer for
310 facilitating the booking of reservations for or on behalf of the
311 lessee, tenant, customer, or licensee for facilitating the
312 booking of a reservation for or on behalf of the lessee, tenant,
313 customer, or licensee at a hotel, apartment house, roominghouse,
314 timeshare resort, tourist or trailer camp, mobile home park,
315 recreational vehicle park, or condominium in this state;
316 however, if the payment for facilitating the booking of the
317 reservations is by a related party, the "consideration,"
318 "rental," or "rents" shall at all times be equal to or more than
319 the "consideration," "rental," or "rents" available to an
320 "unrelated person" for the equivalent accommodations. The term
321 "unrelated means persons who are not related to the person
322 operating transient accommodations or to the owner of such
323 accommodations within the meaning of s. 1504, s. 267(b), or s.
324 707(b) of the Internal Revenue Code of 1986, as amended.

325 (2) The tax provided for in this section ~~herein~~ shall be in
326 addition to the total amount of the rental, shall be charged by
327 any ~~the lesser or~~ person operating transient accommodations or
328 the owner of such accommodations subject to the tax imposed
329 under this chapter ~~receiving the rent~~ in and by such said rental
330 arrangement to the lessee or person paying the rental, and shall
331 be due and payable at the time of the receipt of such rental
332 payment by the ~~lesser or~~ person operating the transient



819548

333 accommodations or the owner of such accommodations, ~~as defined~~
334 ~~in this chapter, who receives said rental or payment.~~ The owner,
335 ~~lessor, or person~~ operating the transient accommodations or the
336 owner of such accommodations ~~receiving the rent~~ shall remit the
337 ~~tax~~ to the department the tax on the amount of the rent received
338 by the person operating the transient accommodations or the
339 owner of such accommodations at the times and in the manner
340 hereinafter provided for dealers to remit taxes under this
341 chapter. The same duties imposed by this chapter upon dealers in
342 tangible personal property respecting the collection and
343 remission of the tax; the making of returns; the keeping of
344 books, records, and accounts; and the compliance with the rules
345 and regulations of the department in the administration of this
346 chapter shall apply to and be binding upon all persons who
347 manage or operate hotels, apartment houses, roominghouses,
348 tourist and trailer camps, and the rental of condominium units,
349 and to all persons who collect or receive such rents on behalf
350 of such owner or lessor taxable under this chapter. A person
351 operating transient accommodations or the owner of such
352 accommodations shall separately state the tax from the rental
353 charged on the receipt, invoice, or other documentation issued
354 with respect to charges for transient accommodations. Persons
355 facilitating the booking of reservations who are unrelated to
356 the person operating the transient accommodations in which the
357 reservation is booked shall separately state, prior to occupancy
358 of the room, the estimated amounts to be charged as taxes by the
359 person operating the transient accommodation or the owner of
360 such accommodation on the final receipt, invoice, or other
361 documentation provided to the customer by the person



819548

362 facilitating the booking of the reservation. Any amounts
363 specifically collected as a tax are state funds and must be
364 remitted as tax.

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

367 212.0305 Convention development taxes; intent;
368 administration; authorization; use of proceeds.-

369 (3) APPLICATION; ADMINISTRATION; PENALTIES.-

370 (a)1. The convention development tax on transient rentals
371 imposed by the governing body of any county authorized to so
372 levy shall apply to the amount of any payment made by any person
373 to rent, lease, or use for a period of 6 months or less any
374 living quarters or accommodations in a hotel, apartment hotel,
375 motel, resort motel, apartment, apartment motel, roominghouse,
376 tourist or trailer camp, mobile home park, recreational vehicle
377 park, condominium, or timeshare resort. When receipt of
378 consideration is by way of property other than money, the tax
379 shall be levied and imposed on the fair market value of such
380 nonmonetary consideration. Any payment made by a person to rent,
381 lease, or use any living quarters or accommodations which are
382 exempt from the tax imposed under s. 212.03 shall likewise be
383 exempt from any tax imposed under this section.

384 2.~~a~~ Tax shall be due on the consideration paid for
385 occupancy in the county pursuant to a regulated short-term
386 product, as defined in s. 721.05, or occupancy in the county
387 pursuant to a product that would be deemed a regulated short-
388 term product if the agreement to purchase the short-term right
389 was executed in this state. Such tax shall be collected on the
390 last day of occupancy within the county unless such



819548

391 consideration is applied to the purchase of a timeshare estate.
392 The occupancy of an accommodation of a timeshare resort pursuant
393 to a timeshare plan, a multisite timeshare plan, or an exchange
394 transaction in an exchange program, as defined in s. 721.05, by
395 the owner of a timeshare interest or such owner's guest, which
396 guest is not paying monetary consideration to the owner or to a
397 third party for the benefit of the owner, is not a privilege
398 subject to taxation under this section. A membership or
399 transaction fee paid by a timeshare owner that does not provide
400 the timeshare owner with the right to occupy any specific
401 timeshare unit but merely provides the timeshare owner with the
402 opportunity to exchange a timeshare interest through an exchange
403 program is a service charge and not subject to taxation under
404 this section.

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

408 4. As used in this section, the terms "consideration,"
409 "rental," and "rents" mean the amount received by a person
410 operating transient accommodations or the owner of such
411 accommodations for the use of any living quarters or sleeping or
412 housekeeping accommodations in, from, or a part of, or in
413 connection with, any hotel, apartment house, roominghouse,
414 timeshare resort, tourist or trailer camp, mobile home park,
415 recreational vehicle park, or condominium. The term "person
416 operating transient accommodations" means a person conducting
417 the daily affairs of the physical facilities furnishing
418 transient accommodations who is responsible for providing any of
419 the services commonly associated with operating the facilities



819548

420 furnishing transient accommodations, including providing
421 physical access to such facilities, regardless of whether such
422 commonly associated services are provided by unrelated persons.
423 The terms "consideration," "rental," and "rents" do not include
424 payments from a lessee, tenant, or customer for facilitating the
425 booking of reservations for or on behalf of the lessee, tenant,
426 or customer at a hotel, apartment house, roominghouse, timeshare
427 resort, tourist or trailer camp, mobile home park, recreational
428 vehicle park, or condominium in this state; however, if the
429 payment for facilitating the booking of the reservations is by a
430 related party, the "consideration," "rental," or "rents" shall
431 at all times be equal to or more than the "consideration,"
432 "rental," or "rents" available to an "unrelated person" for the
433 equivalent accommodations. The term "unrelated person" means
434 persons who are not related to the person operating transient
435 accommodations or to the owner of such accommodations within the
436 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
437 Revenue Code of 1986, as amended.

438 (b) The tax shall be charged by the person receiving the
439 consideration for the lease or rental, and the tax shall be
440 collected from the lessee, tenant, ~~or~~ customer, or the person
441 facilitating the booking of the reservation at the time of
442 payment of the consideration for such lease or rental. A person
443 operating transient accommodations or the owner of such
444 accommodations shall separately state the tax from the rental
445 charged on the receipt, invoice, or other documentation issued
446 with respect to charges for transient accommodations. Persons
447 facilitating the booking of reservations who are unrelated to
448 the person operating the transient accommodations in which the



819548

449 reservation is booked shall separately state, prior to occupancy
450 of the room, the estimated amounts to be charged as taxes by the
451 person operating the transient accommodation or the owner of
452 such accommodation on the final receipt, invoice, or other
453 documentation provided to the customer by the person
454 facilitating the booking of the reservation. Any amounts
455 specifically collected as a tax are county funds and must be
456 remitted as tax.

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

459 213.30 Compensation for information relating to a violation
460 of the tax laws.—

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

463 (a) A county government providing information to the
464 department leading to:

465 1. The punishment of, or collection of taxes, penalties, or
466 interest from, any person with respect to the tax imposed by s.
467 212.03. The amount of any payment made under this subparagraph
468 may not exceed 10 percent of any tax, penalties, or interest
469 collected as a result of such information.

470 2. The identification and registration of a taxpayer who is
471 not in compliance with the registration requirements of s.
472 212.03. The amount of the payment made to any person who
473 provides information to the department which results in the
474 registration of a noncompliant taxpayer shall be \$100. The
475 reward authorized in this subparagraph shall be paid only if the
476 noncompliant taxpayer:

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



819548

478 b. Is found by the department to have an unpaid tax
479 liability.

480 (b) Persons providing information to the department leading
481 to:

482 1.~~(a)~~ The punishment of, or collection of taxes, penalties,
483 or interest from, any person with respect to the taxes
484 enumerated in s. 213.05. The amount of any payment made under
485 this subparagraph ~~paragraph~~ may not exceed 10 percent of any
486 tax, penalties, or interest collected as a result of such
487 information.

488 2.~~(b)~~ The identification and registration of a taxpayer who
489 is not in compliance with the registration requirements of any
490 tax statute that is listed in s. 213.05. The amount of the
491 payment made to any person who provides information to the
492 department which results in the registration of a noncompliant
493 taxpayer shall be \$100. The reward authorized in this
494 subparagraph ~~paragraph~~ shall be paid only if the noncompliant
495 taxpayer:

496 a.~~1.~~ Conducts business from a permanent, fixed location.~~†~~

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

498 c.~~3.~~ Is found by the department to have an unpaid tax
499 liability.

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

502 Section 1. All cities and towns, in counties of the state
503 having a population of not less than three hundred thirty
504 thousand (330,000) and not more than three hundred forty
505 thousand (340,000) and in counties having a population of more
506 than nine hundred thousand (900,000), according to the latest



819548

507 official decennial census, whose charter specifically provides
508 now or whose charter is so amended prior to January 1, 1968, for
509 the levy of the exact tax as herein set forth, are hereby given
510 the right, power and authority by ordinance or impose, levy and
511 collect a tax within their corporate limits, to be known as a
512 municipal resort tax, upon the rent of every occupancy of a room
513 or rooms in any hotel, motel, apartment house, rooming house,
514 tourist or trailer camp, as the same are defined in part I,
515 chapter 212, Florida Statutes, and upon the retail sale price of
516 all items of food or beverages sold at retail, and of alcoholic
517 beverages sold at retail for consumption on the premises, at any
518 place of business required by law to be licensed by the state
519 hotel and restaurant commission or by the state beverage
520 department; provided, however, this tax shall not apply to those
521 sales the amount of which is less than fifty cents (50¢) nor to
522 sales of food or beverages delivered to a person's home under a
523 contract providing for deliveries on a regular schedule when the
524 price of each meal is less than \$10 ~~ten dollars~~. As used in this
525 section, the term "rent" means the amount received by a person
526 operating transient accommodations or the owner of such
527 accommodations for the use of any living quarters or sleeping or
528 housekeeping accommodations in, from, or a part of, or in
529 connection with, any hotel, apartment hotel, motel, resort
530 motel, apartment, roominghouse, timeshare resort, tourist or
531 trailer camp, mobile home park, recreational vehicle park, or
532 condominium. The term "person operating transient
533 accommodations" means a person conducting the daily affairs of
534 the physical facilities furnishing transient accommodations who
535 is responsible for providing any of the services commonly



819548

536 associated with operating the facilities furnishing transient
537 accommodations, including providing physical access to such
538 facilities, regardless of whether such commonly associated
539 services are provided by unrelated persons. The term "rent" does
540 not include a payment from a lessee, tenant, or customer for
541 facilitating the booking of reservations for or on behalf of the
542 lessee, tenant, customer, or licensee for facilitating the
543 booking of a reservation for or on behalf of the lessee, tenant,
544 customer, or licensee at a hotel, apartment house, roominghouse,
545 timeshare resort, tourist or trailer camp, mobile home park,
546 recreational vehicle park, or condominium in this state;
547 however, if the payment for facilitating the booking of the
548 reservations is by a related party, the "consideration,"
549 "rental," or "rents" shall at all times be equal to or more than
550 the "consideration," "rental," or "rents" available to an
551 "unrelated person" for the equivalent accommodations. The term
552 "unrelated persons" means