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



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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.