

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

27
 28 Be It Enacted by the Legislature of the State of Florida:

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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 the owner of a timeshare interest or such owner's guest, which

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

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

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

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

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

110 Section 2. Section 125.0108, Florida Statutes, is amended
 111 to read:

112 125.0108 Areas of critical state concern; tourist impact

113 tax.—

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

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

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

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

162 (b) 1.2.a. Tax shall be due on the consideration paid for
 163 occupancy in the county pursuant to a regulated short-term
 164 product, as defined in s. 721.05, or occupancy in the county
 165 pursuant to a product that would be deemed a regulated short-
 166 term product if the agreement to purchase the short-term right
 167 were executed in this state. Such tax shall be collected on the
 168 last day of occupancy within the county unless such

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

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

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

188 (d) The tourist impact tax shall be levied at the rate of
 189 1 percent of each dollar and major fraction thereof of the total
 190 consideration charged for such taxable privilege. When receipt
 191 of consideration is by way of property other than money, the tax
 192 shall be levied and imposed on the fair market value of such
 193 nonmonetary consideration.

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

197 privilege.

198 (f) The tourist impact tax shall be charged by the person
 199 receiving the consideration for the taxable privilege, and it
 200 shall be collected from the lessee, tenant, or customer at the
 201 time of payment of the consideration for such taxable privilege.
 202 A person operating transient accommodations or the owner of such
 203 accommodations shall separately state the tax from the rental
 204 charged on the receipt, invoice, or other documentation issued
 205 with respect to charges for transient accommodations. Persons
 206 who facilitate the booking of reservations who are unrelated
 207 person with respect to a person who operates transient
 208 accommodations with respect to which the reservation is booked
 209 are not required to separately state amounts charged on the
 210 receipt, invoice, or other documentation. Any amounts
 211 specifically collected as tax are county funds and shall be
 212 remitted as tax.

213 (g) A county that has levied the tourist impact tax
 214 authorized by this section in an area or areas designated as an
 215 area of critical state concern for at least 20 consecutive years
 216 prior to removal of the designation may continue to levy the
 217 tourist impact tax in accordance with this section for 20 years
 218 following removal of the designation. After expiration of the
 219 20-year period, a county may continue to levy the tourist impact
 220 tax authorized by this section if the county adopts an ordinance
 221 reauthorizing levy of the tax and the continued levy of the tax
 222 is approved by referendum as provided for in subsection (6) ~~(5)~~.

223 (3) ~~(2)~~(a) The person receiving the consideration for such
 224 taxable privilege and the person doing business within such area

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225 or areas of critical state concern or within the entire county,
226 as applicable, shall receive, account for, and remit the tourist
227 impact tax to the Department of Revenue at the time and in the
228 manner provided for persons who collect and remit taxes under
229 chapter 212. The same duties and privileges imposed by chapter
230 212 upon dealers in tangible property, respecting the collection
231 and remission of tax; the making of returns; the keeping of
232 books, records, and accounts; and compliance with the rules of
233 the Department of Revenue in the administration of that chapter
234 shall apply to and be binding upon all persons who are subject
235 to the provisions of this section. However, the Department of
236 Revenue may authorize a quarterly return and payment when the
237 tax remitted by the dealer for the preceding quarter did not
238 exceed \$25.

239 (b) The Department of Revenue shall keep records showing
240 the amount of taxes collected, which records shall also include
241 records disclosing the amount of taxes collected for and from
242 each county in which the tax imposed and authorized by this
243 section is applicable. These records shall be open for
244 inspection during the regular office hours of the Department of
245 Revenue, subject to the provisions of s. 213.053.

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

250 (d) The Department of Revenue is authorized to employ
251 persons and incur other expenses for which funds are
252 appropriated by the Legislature.

253 (e) The Department of Revenue is empowered to promulgate
 254 such rules and prescribe and publish such forms as may be
 255 necessary to effectuate the purposes of this section. The
 256 department is authorized to establish audit procedures and to
 257 assess for delinquent taxes.

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

261 (4)~~(3)~~ All tax revenues received pursuant to this section,
 262 less administrative costs, shall be distributed as follows:

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

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

272 (5)~~(4)~~(a) Any person who is taxable hereunder who fails or
 273 refuses to charge and collect from the person paying for the
 274 taxable privilege the taxes herein provided, either by himself
 275 or herself or through agents or employees, is, in addition to
 276 being personally liable for the payment of the tax, guilty of a
 277 misdemeanor of the second degree, punishable as provided in s.
 278 775.082 or s. 775.083.

279 (b) No person shall advertise or hold out to the public in
 280 any manner, directly or indirectly, that he or she will absorb

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281 all or any part of the tax; that he or she will relieve the
 282 person paying for the taxable privilege of the payment of all or
 283 any part of the tax; or that the tax will not be added to the
 284 consideration for the taxable privilege or that, when added, the
 285 tax or any part thereof will be refunded or refused, either
 286 directly or indirectly, by any method whatsoever. Any person who
 287 willfully violates any provision of this paragraph is guilty of
 288 a misdemeanor of the second degree, punishable as provided in s.
 289 775.082 or s. 775.083.

290 (c) The tax authorized to be levied by this section shall
 291 constitute a lien on the property of the business, lessee,
 292 customer, or tenant in the same manner as, and shall be
 293 collectible as are, liens authorized and imposed in ss. 713.67,
 294 713.68, and 713.69.

295 (6)~~(5)~~ The tourist impact tax authorized by this section
 296 shall take effect only upon express approval by a majority vote
 297 of those qualified electors in the area or areas of critical
 298 state concern in the county seeking to levy such tax, voting in
 299 a referendum to be held by the governing board of such county in
 300 conjunction with a general or special election, in accordance
 301 with the provisions of law relating to elections currently in
 302 force. However, if the area or areas of critical state concern
 303 are greater than 50 percent of the land area of the county and
 304 the tax is to be imposed throughout the entire county, the tax
 305 shall take effect only upon express approval of a majority of
 306 the qualified electors of the county voting in such a
 307 referendum.

308 (7)~~(6)~~ The effective date of the levy and imposition of

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

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

329 212.03 Transient rentals tax; rate, procedure,
 330 enforcement, exemptions.—

331 (1)

332 (b)1. Tax shall be due on the consideration paid for
 333 occupancy in the county pursuant to a regulated short-term
 334 product, as defined in s. 721.05, or occupancy in the county
 335 pursuant to a product that would be deemed a regulated short-
 336 term product if the agreement to purchase the short-term right

337 | was executed in this state. Such tax shall be collected on the
 338 | last day of occupancy within the county unless such
 339 | consideration is applied to the purchase of a timeshare estate.
 340 | The occupancy of an accommodation of a timeshare resort pursuant
 341 | to a timeshare plan, a multisite timeshare plan, or an exchange
 342 | transaction in an exchange program, as defined in s. 721.05, by
 343 | the owner of a timeshare interest or such owner's guest, which
 344 | guest is not paying monetary consideration to the owner or to a
 345 | third party for the benefit of the owner, is not a privilege
 346 | subject to taxation under this section. A membership or
 347 | transaction fee paid by a timeshare owner that does not provide
 348 | the timeshare owner with the right to occupy any specific
 349 | timeshare unit but merely provides the timeshare owner with the
 350 | opportunity to exchange a timeshare interest through an exchange
 351 | program is a service charge and not subject to taxation under
 352 | this section.

353 | 2. Consideration paid for the purchase of a timeshare
 354 | license in a timeshare plan, as defined in s. 721.05, is rent
 355 | subject to taxation under this section.

356 | 3. As used in this section, the terms "rent," "rental,"
 357 | "rentals," and "rental payments" mean the amount received by a
 358 | person operating transient accommodations or the owner of such
 359 | accommodations for the use of any living quarters or sleeping or
 360 | housekeeping accommodations in, from, or a part of, or in
 361 | connection with, any hotel, apartment house, roominghouse,
 362 | mobile home park, recreational vehicle park, condominium,
 363 | timeshare resort, or tourist or trailer camp. The term "person
 364 | operating transient accommodations" means a person conducting

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365 the daily affairs of the physical facilities furnishing
366 transient accommodations who is responsible for providing any of
367 the services commonly associated with operating the facilities
368 furnishing transient accommodations, including providing
369 physical access to such facilities, regardless of whether such
370 commonly associated services are provided by unrelated persons.
371 The terms "rent," "rental," "rentals," and "rental payments" do
372 not include payments received by unrelated persons from the
373 lessee, tenant, customer, or licensee for facilitating the
374 booking of reservations for or on behalf of the lessees,
375 tenants, customers, or licensees at hotels, apartment houses,
376 roominghouses, mobile home parks, recreational vehicle parks,
377 condominiums, timeshare resorts, or tourist or trailer camps in
378 this state. The term "unrelated persons" means persons who are
379 not related to the person operating transient accommodations or
380 to the owner of such accommodations within the meaning of s.
381 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
382 1986, as amended.

383 (2) The tax provided for in this section ~~herein~~ shall be
384 in addition to the total amount of the rental, shall be charged
385 by any the lessor or person operating transient accommodations
386 or the owner of such accommodations subject to the tax imposed
387 under this chapter receiving the rent in and by such said rental
388 arrangement to the lessee or person paying the rental, and shall
389 be due and payable at the time of the receipt of such rental
390 payment by the ~~lessor or person operating the transient~~
391 accommodations or the owner of such accommodations, ~~as defined~~
392 ~~in this chapter, who receives said rental or payment.~~ The owner,

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393 ~~lessor, or person~~ operating the transient accommodations or the
394 owner of such accommodations ~~receiving the rent~~ shall remit the
395 ~~tax~~ to the department the tax on the amount of the rent received
396 by the person operating the transient accommodations or the
397 owner of such accommodations at the times and in the manner
398 hereinafter provided for dealers to remit taxes under this
399 chapter. The same duties imposed by this chapter upon dealers in
400 tangible personal property respecting the collection and
401 remission of the tax; the making of returns; the keeping of
402 books, records, and accounts; and the compliance with the rules
403 and regulations of the department in the administration of this
404 chapter shall apply to and be binding upon all persons who
405 manage or operate hotels, apartment houses, roominghouses,
406 tourist and trailer camps, and the rental of condominium units,
407 and to all persons who collect or receive such rents on behalf
408 of such owner or lessor taxable under this chapter. A person
409 operating transient accommodations or the owner of such
410 accommodations shall separately state the tax from the rental
411 charged on the receipt, invoice, or other documentation issued
412 with respect to charges for transient accommodations. Persons
413 facilitating the booking of reservations who are unrelated to
414 the person operating the transient accommodations in which the
415 reservation is booked are not required to separately state
416 amounts charged on the receipt, invoice, or other documentation
417 issued by the person facilitating the booking of the
418 reservation. Any amounts specifically collected as a tax are
419 state funds and must be remitted as tax.

420 Section 4. Paragraphs (a) and (b) of subsection (3) of

421 section 212.0305, Florida Statutes, are amended to read:

422 212.0305 Convention development taxes; intent;
 423 administration; authorization; use of proceeds.—

424 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

425 (a)1. The convention development tax on transient rentals
 426 imposed by the governing body of any county authorized to so
 427 levy shall apply to the amount of any payment made by any person
 428 to rent, lease, or use for a period of 6 months or less any
 429 living quarters or accommodations in a hotel, apartment hotel,
 430 motel, resort motel, apartment, apartment motel, roominghouse,
 431 tourist or trailer camp, mobile home park, recreational vehicle
 432 park, condominium, or timeshare resort. When receipt of
 433 consideration is by way of property other than money, the tax
 434 shall be levied and imposed on the fair market value of such
 435 nonmonetary consideration. Any payment made by a person to rent,
 436 lease, or use any living quarters or accommodations which are
 437 exempt from the tax imposed under s. 212.03 shall likewise be
 438 exempt from any tax imposed under this section.

439 ~~2.a.~~ Tax shall be due on the consideration paid for
 440 occupancy in the county pursuant to a regulated short-term
 441 product, as defined in s. 721.05, or occupancy in the county
 442 pursuant to a product that would be deemed a regulated short-
 443 term product if the agreement to purchase the short-term right
 444 was executed in this state. Such tax shall be collected on the
 445 last day of occupancy within the county unless such
 446 consideration is applied to the purchase of a timeshare estate.
 447 The occupancy of an accommodation of a timeshare resort pursuant
 448 to a timeshare plan, a multisite timeshare plan, or an exchange

449 transaction in an exchange program, as defined in s. 721.05, by
 450 the owner of a timeshare interest or such owner's guest, which
 451 guest is not paying monetary consideration to the owner or to a
 452 third party for the benefit of the owner, is not a privilege
 453 subject to taxation under this section. A membership or
 454 transaction fee paid by a timeshare owner that does not provide
 455 the timeshare owner with the right to occupy any specific
 456 timeshare unit but merely provides the timeshare owner with the
 457 opportunity to exchange a timeshare interest through an exchange
 458 program is a service charge and not subject to taxation under
 459 this section.

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

463 4. As used in this section, the terms "consideration,"
 464 "rental," and "rents" mean the amount received by a person
 465 operating transient accommodations or the owner of such
 466 accommodations for the use of any living quarters or sleeping or
 467 housekeeping accommodations in, from, or a part of, or in
 468 connection with, any hotel, apartment house, roominghouse,
 469 timeshare resort, tourist or trailer camp, mobile home park,
 470 recreational vehicle park, or condominium. The term "person
 471 operating transient accommodations" means a person conducting
 472 the daily affairs of the physical facilities furnishing
 473 transient accommodations who is responsible for providing any of
 474 the services commonly associated with operating the facilities
 475 furnishing transient accommodations, including providing
 476 physical access to such facilities, regardless of whether such

477 commonly associated services are provided by unrelated persons.
 478 The terms "consideration," "rental," and "rents" do not include
 479 payments received by unrelated persons from the lessee, tenant,
 480 or customer for facilitating the booking of reservations for or
 481 on behalf of the lessees, tenants, or customers at hotels,
 482 apartment houses, roominghouses, timeshare resorts, tourist or
 483 trailer camps, mobile home parks, recreational vehicle parks, or
 484 condominiums in this state. The term "unrelated persons" means
 485 persons who are not related to the person operating transient
 486 accommodations or to the owner of such accommodations within the
 487 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
 488 Revenue Code of 1986, as amended.

489 (b) The tax shall be charged by the person receiving the
 490 consideration for the lease or rental, and the tax shall be
 491 collected from the lessee, tenant, or customer at the time of
 492 payment of the consideration for such lease or rental. A person
 493 operating transient accommodations or the owner of such
 494 accommodations shall separately state the tax from the rental
 495 charged on the receipt, invoice, or other documentation issued
 496 with respect to charges for transient accommodations. Persons
 497 facilitating the booking of reservations who are unrelated to
 498 the person operating the transient accommodations in which the
 499 reservation is booked are not required to separately state
 500 amounts charged on the receipt, invoice, or other documentation
 501 issued by the person facilitating the booking of the
 502 reservation. Any amounts specifically collected as a tax are
 503 county funds and must be remitted as tax.

504 Section 5. Subsection (1) of section 213.30, Florida

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505 Statutes, is amended to read:

506 213.30 Compensation for information relating to a
507 violation of the tax laws.—

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

510 (a) A county government providing information to the
511 department leading to:

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

517 2. The identification and registration of a taxpayer who
518 is not in compliance with the registration requirements of s.
519 212.03. The amount of the payment made to any person who
520 provides information to the department which results in the
521 registration of a noncompliant taxpayer shall be \$100. The
522 reward authorized in this subparagraph shall be paid only if the
523 noncompliant taxpayer:

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

525 b. Is found by the department to have an unpaid tax
526 liability.

527 (b) Persons providing information to the department
528 leading to:

529 1.(a) The punishment of, or collection of taxes,
530 penalties, or interest from, any person with respect to the
531 taxes enumerated in s. 213.05. The amount of any payment made
532 under this ~~subparagraph~~ ~~paragraph~~ may not exceed 10 percent of

533 any tax, penalties, or interest collected as a result of such
 534 information.

535 2.~~(b)~~ The identification and registration of a taxpayer
 536 who is not in compliance with the registration requirements of
 537 any tax statute that is listed in s. 213.05. The amount of the
 538 payment made to any person who provides information to the
 539 department which results in the registration of a noncompliant
 540 taxpayer shall be \$100. The reward authorized in this
 541 subparagraph ~~paragraph~~ shall be paid only if the noncompliant
 542 taxpayer:

- 543 a.1. Conducts business from a permanent, fixed location.;
- 544 b.2. Is engaged in a bona fide taxable activity.;~~and~~
- 545 c.3. Is found by the department to have an unpaid tax
 546 liability.

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

549 Section 1. All cities and towns, in counties of the state
 550 having a population of not less than three hundred thirty
 551 thousand (330,000) and not more than three hundred forty
 552 thousand (340,000) and in counties having a population of more
 553 than nine hundred thousand (900,000), according to the latest
 554 official decennial census, whose charter specifically provides
 555 now or whose charter is so amended prior to January 1, 1968, for
 556 the levy of the exact tax as herein set forth, are hereby given
 557 the right, power and authority by ordinance or impose, levy and
 558 collect a tax within their corporate limits, to be known as a
 559 municipal resort tax, upon the rent of every occupancy of a room
 560 or rooms in any hotel, motel, apartment house, rooming house,

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561 tourist or trailer camp, as the same are defined in part I,
562 chapter 212, Florida Statutes, and upon the retail sale price of
563 all items of food or beverages sold at retail, and of alcoholic
564 beverages sold at retail for consumption on the premises, at any
565 place of business required by law to be licensed by the state
566 hotel and restaurant commission or by the state beverage
567 department; provided, however, this tax shall not apply to those
568 sales the amount of which is less than fifty cents (50¢) nor to
569 sales of food or beverages delivered to a person's home under a
570 contract providing for deliveries on a regular schedule when the
571 price of each meal is less than \$10 ~~ten dollars~~. As used in this
572 section, the term "rent" means the amount received by a person
573 operating transient accommodations or the owner of such
574 accommodations for the use of any living quarters or sleeping or
575 housekeeping accommodations in, from, or a part of, or in
576 connection with, any hotel, apartment hotel, motel, resort
577 motel, apartment, roominghouse, timeshare resort, tourist or
578 trailer camp, mobile home park, recreational vehicle park, or
579 condominium. The term "person operating transient
580 accommodations" means a person conducting the daily affairs of
581 the physical facilities furnishing transient accommodations who
582 is responsible for providing any of the services commonly
583 associated with operating the facilities furnishing transient
584 accommodations, including providing physical access to such
585 facilities, regardless of whether such commonly associated
586 services are provided by unrelated persons. The term "rent" does
587 not include payments received by unrelated persons from the
588 lessee, tenant, or customer for facilitating the booking of

589 reservations for or on behalf of the lessees, tenants, or
 590 customers at hotels, apartment hotels, motels, resort motels,
 591 apartments, roominghouses, timeshare resorts, tourist or trailer
 592 camps, mobile home parks, recreational vehicle parks, or
 593 condominiums in this state. The term "unrelated persons" means
 594 persons who are not related to the person operating transient
 595 accommodations or to the owner of such accommodations, within
 596 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
 597 Revenue Code of 1986, as amended.

598 Section 3. The tax imposed by this act shall be collected
 599 from the person paying said rent of said retail sales price and
 600 shall be paid by such person for the use of the city or town to
 601 the person operating transient accommodations or to the owner of
 602 such accommodations collecting ~~and receiving the rent or the~~
 603 retail sales price at the time of the payment thereof. It shall
 604 be the duty of every person operating transient accommodations
 605 or the owner of such accommodations ~~renting a room or rooms,~~ as
 606 herein provided, and of every person selling at retail food or
 607 beverages, or alcoholic beverages for consumption on the
 608 premises, as herein provided, in acting as the tax collection
 609 medium or agency of the city or town, to collect from the person
 610 paying the rent or the retail sales price, for the use of the
 611 city or town, the tax imposed and levied pursuant to this act,
 612 and to report and pay over to the city or town all such taxes
 613 imposed, levied and collected, in accordance with the accounting
 614 and other provisions of the enacted ordinance. All cities and
 615 towns collecting a resort tax pursuant to the provisions of this
 616 act shall have the same duties and privileges as the Department

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617 of Revenue under part I of chapter 212, Florida Statutes, and
618 may use any power granted to the Department of Revenue under
619 part I of chapter 212, Florida Statutes, including enforcement
620 and collection procedures and penalties imposed by part I of
621 chapter 212, Florida Statutes, which shall be binding upon all
622 persons and entities that are subject to the provisions of this
623 act with regard to the municipal resort tax. A person operating
624 transient accommodations or the owner of such accommodations
625 shall separately state the tax from the rental charged on the
626 receipt, invoice, or other documentation issued with respect to
627 charges for transient accommodations. Persons who facilitate the
628 booking of reservations who are unrelated persons with respect
629 to a person who operates the transient accommodations with
630 respect to which the reservation is booked are not required to
631 separately state amounts charged on the receipt, invoice, or
632 other documentation issued by the person facilitating the
633 booking of the reservation. Any amounts specifically collected
634 as a tax are city or town funds and shall be remitted as tax.

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

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