

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.

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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

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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

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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 except such persons are required to disclose all amounts charged
109 or expected to be charged as taxes on the final receipt,
110 invoice, or other documentation provided to the customer by the
111 person facilitating the booking of the reservation. Any amounts
112 specifically collected as tax are county funds and shall be

113 remitted as tax.

114 Section 2. Section 125.0108, Florida Statutes, is amended
115 to read:

116 125.0108 Areas of critical state concern; tourist impact
117 tax.—

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

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

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

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

166 (b) 1.2.a. Tax shall be due on the consideration paid for
 167 occupancy in the county pursuant to a regulated short-term
 168 product, as defined in s. 721.05, or occupancy in the county

169 | pursuant to a product that would be deemed a regulated short-
 170 | term product if the agreement to purchase the short-term right
 171 | were executed in this state. Such tax shall be collected on the
 172 | last day of occupancy within the county unless such
 173 | consideration is applied to the purchase of a timeshare estate.
 174 | The occupancy of an accommodation of a timeshare resort pursuant
 175 | to a timeshare plan, a multisite timeshare plan, or an exchange
 176 | transaction in an exchange program, as defined in s. 721.05, by
 177 | the owner of a timeshare interest or such owner's guest, which
 178 | guest is not paying monetary consideration to the owner or to a
 179 | third party for the benefit of the owner, is not a privilege
 180 | subject to taxation under this section. A membership or
 181 | transaction fee paid by a timeshare owner that does not provide
 182 | the timeshare owner with the right to occupy any specific
 183 | timeshare unit but merely provides the timeshare owner with the
 184 | opportunity to exchange a timeshare interest through an exchange
 185 | program is a service charge and not subject to taxation under
 186 | this section.

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

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

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

197 nonmonetary consideration.

198 (e) The tourist impact tax shall be in addition to any
 199 other tax imposed pursuant to chapter 212 and in addition to all
 200 other taxes and fees and the consideration for the taxable
 201 privilege.

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

221 (g) A county that has levied the tourist impact tax
 222 authorized by this section in an area or areas designated as an
 223 area of critical state concern for at least 20 consecutive years
 224 prior to removal of the designation may continue to levy the

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225 tourist impact tax in accordance with this section for 20 years
226 following removal of the designation. After expiration of the
227 20-year period, a county may continue to levy the tourist impact
228 tax authorized by this section if the county adopts an ordinance
229 reauthorizing levy of the tax and the continued levy of the tax
230 is approved by referendum as provided for in subsection (6) ~~(5)~~.

231 (3) ~~(2)~~(a) The person receiving the consideration for such
232 taxable privilege and the person doing business within such area
233 or areas of critical state concern or within the entire county,
234 as applicable, shall receive, account for, and remit the tourist
235 impact tax to the Department of Revenue at the time and in the
236 manner provided for persons who collect and remit taxes under
237 chapter 212. The same duties and privileges imposed by chapter
238 212 upon dealers in tangible property, respecting the collection
239 and remission of tax; the making of returns; the keeping of
240 books, records, and accounts; and compliance with the rules of
241 the Department of Revenue in the administration of that chapter
242 shall apply to and be binding upon all persons who are subject
243 to the provisions of this section. However, the Department of
244 Revenue may authorize a quarterly return and payment when the
245 tax remitted by the dealer for the preceding quarter did not
246 exceed \$25.

247 (b) The Department of Revenue shall keep records showing
248 the amount of taxes collected, which records shall also include
249 records disclosing the amount of taxes collected for and from
250 each county in which the tax imposed and authorized by this
251 section is applicable. These records shall be open for
252 inspection during the regular office hours of the Department of

253 Revenue, subject to the provisions of s. 213.053.

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

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

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

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

269 (4)~~(3)~~ All tax revenues received pursuant to this section,
 270 less administrative costs, shall be distributed as follows:

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

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

280 (5)~~(4)~~ (a) Any person who is taxable hereunder who fails or

281 | refuses to charge and collect from the person paying for the
 282 | taxable privilege the taxes herein provided, either by himself
 283 | or herself or through agents or employees, is, in addition to
 284 | being personally liable for the payment of the tax, guilty of a
 285 | misdemeanor of the second degree, punishable as provided in s.
 286 | 775.082 or s. 775.083.

287 | (b) No person shall advertise or hold out to the public in
 288 | any manner, directly or indirectly, that he or she will absorb
 289 | all or any part of the tax; that he or she will relieve the
 290 | person paying for the taxable privilege of the payment of all or
 291 | any part of the tax; or that the tax will not be added to the
 292 | consideration for the taxable privilege or that, when added, the
 293 | tax or any part thereof will be refunded or refused, either
 294 | directly or indirectly, by any method whatsoever. Any person who
 295 | willfully violates any provision of this paragraph is guilty of
 296 | a misdemeanor of the second degree, punishable as provided in s.
 297 | 775.082 or s. 775.083.

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

303 | (6)~~(5)~~ The tourist impact tax authorized by this section
 304 | shall take effect only upon express approval by a majority vote
 305 | of those qualified electors in the area or areas of critical
 306 | state concern in the county seeking to levy such tax, voting in
 307 | a referendum to be held by the governing board of such county in
 308 | conjunction with a general or special election, in accordance

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309 with the provisions of law relating to elections currently in
310 force. However, if the area or areas of critical state concern
311 are greater than 50 percent of the land area of the county and
312 the tax is to be imposed throughout the entire county, the tax
313 shall take effect only upon express approval of a majority of
314 the qualified electors of the county voting in such a
315 referendum.

316 (7)~~(6)~~ The effective date of the levy and imposition of
317 the tourist impact tax authorized under this section shall be
318 the first day of the second month following approval of the
319 ordinance by referendum or the first day of any subsequent month
320 as may be specified in the ordinance. A certified copy of the
321 ordinance shall include the time period and the effective date
322 of the tax levy and shall be furnished by the county to the
323 Department of Revenue within 10 days after passing an ordinance
324 levying such tax and again within 10 days after approval by
325 referendum of such tax. If applicable, the county levying the
326 tax shall provide the Department of Revenue with a list of the
327 businesses in the area of critical state concern where the
328 tourist impact tax is levied by zip code or other means of
329 identification. Notwithstanding the provisions of s. 213.053,
330 the Department of Revenue shall assist the county in compiling
331 such list of businesses. The tourist impact tax, if not repealed
332 sooner pursuant to paragraph (1)(c), shall be repealed 10 years
333 after the date the area of critical state concern designation is
334 removed.

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

337 212.03 Transient rentals tax; rate, procedure,
338 enforcement, exemptions.—

339 (1)

340 (b)1. Tax shall be due on the consideration paid for
341 occupancy in the county pursuant to a regulated short-term
342 product, as defined in s. 721.05, or occupancy in the county
343 pursuant to a product that would be deemed a regulated short-
344 term product if the agreement to purchase the short-term right
345 was executed in this state. Such tax shall be collected on the
346 last day of occupancy within the county unless such
347 consideration is applied to the purchase of a timeshare estate.
348 The occupancy of an accommodation of a timeshare resort pursuant
349 to a timeshare plan, a multisite timeshare plan, or an exchange
350 transaction in an exchange program, as defined in s. 721.05, by
351 the owner of a timeshare interest or such owner's guest, which
352 guest is not paying monetary consideration to the owner or to a
353 third party for the benefit of the owner, is not a privilege
354 subject to taxation under this section. A membership or
355 transaction fee paid by a timeshare owner that does not provide
356 the timeshare owner with the right to occupy any specific
357 timeshare unit but merely provides the timeshare owner with the
358 opportunity to exchange a timeshare interest through an exchange
359 program is a service charge and not subject to taxation under
360 this section.

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

364 3. As used in this section, the terms "rent," "rental,"

365 "rentals," and "rental payments" mean the amount received by a
 366 person operating transient accommodations or the owner of such
 367 accommodations for the use of any living quarters or sleeping or
 368 housekeeping accommodations in, from, or a part of, or in
 369 connection with, any hotel, apartment house, roominghouse,
 370 mobile home park, recreational vehicle park, condominium,
 371 timeshare resort, or tourist or trailer camp. The term "person
 372 operating transient accommodations" means a person conducting
 373 the daily affairs of the physical facilities furnishing
 374 transient accommodations who is responsible for providing any of
 375 the services commonly associated with operating the facilities
 376 furnishing transient accommodations, including providing
 377 physical access to such facilities, regardless of whether such
 378 commonly associated services are provided by unrelated persons.
 379 The terms "rent," "rental," "rentals," and "rental payments" do
 380 not include payments received by unrelated persons from the
 381 lessee, tenant, customer, or licensee for facilitating the
 382 booking of reservations for or on behalf of the lessees,
 383 tenants, customers, or licensees at hotels, apartment houses,
 384 roominghouses, mobile home parks, recreational vehicle parks,
 385 condominiums, timeshare resorts, or tourist or trailer camps in
 386 this state. The term "unrelated persons" means persons who are
 387 not related to the person operating transient accommodations or
 388 to the owner of such accommodations within the meaning of s.
 389 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
 390 1986, as amended.

391 (2) The tax provided for in this section ~~herein~~ shall be
 392 in addition to the total amount of the rental, shall be charged

393 | by any the lessor or person operating transient accommodations
 394 | or the owner of such accommodations subject to the tax imposed
 395 | under this chapter receiving the rent in and by such said rental
 396 | arrangement to the lessee or person paying the rental, and shall
 397 | be due and payable at the time of the receipt of such rental
 398 | payment by the ~~lessor or person operating the transient~~
 399 | accommodations or the owner of such accommodations, ~~as defined~~
 400 | ~~in this chapter, who receives said rental or payment.~~ The ~~owner,~~
 401 | ~~lessor, or person operating the transient accommodations or the~~
 402 | owner of such accommodations receiving the rent shall remit the
 403 | ~~tax~~ to the department the tax on the amount of the rent received
 404 | by the person operating the transient accommodations or the
 405 | owner of such accommodations at the times and in the manner
 406 | hereinafter provided for dealers to remit taxes under this
 407 | chapter. The same duties imposed by this chapter upon dealers in
 408 | tangible personal property respecting the collection and
 409 | remission of the tax; the making of returns; the keeping of
 410 | books, records, and accounts; and the compliance with the rules
 411 | and regulations of the department in the administration of this
 412 | chapter shall apply to and be binding upon all persons who
 413 | manage or operate hotels, apartment houses, roominghouses,
 414 | tourist and trailer camps, and the rental of condominium units,
 415 | and to all persons who collect or receive such rents on behalf
 416 | of such owner or lessor taxable under this chapter. A person
 417 | operating transient accommodations or the owner of such
 418 | accommodations shall separately state the tax from the rental
 419 | charged on the receipt, invoice, or other documentation issued
 420 | with respect to charges for transient accommodations. Persons

421 facilitating the booking of reservations who are unrelated to
 422 the person operating the transient accommodations in which the
 423 reservation is booked are not required to separately state
 424 amounts charged on the receipt, invoice, or other documentation,
 425 except such persons are required to disclose all amounts charged
 426 or expected to be charged as taxes on the final receipt,
 427 invoice, or other documentation provided to the customer by the
 428 person facilitating the booking of the reservation. Any amounts
 429 specifically collected as a tax are state funds and must be
 430 remitted as tax.

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

433 212.0305 Convention development taxes; intent;
 434 administration; authorization; use of proceeds.—

435 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

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

449 exempt from any tax imposed under this section.

450 ~~2.a.~~ Tax shall be due on the consideration paid for
 451 occupancy in the county pursuant to a regulated short-term
 452 product, as defined in s. 721.05, or occupancy in the county
 453 pursuant to a product that would be deemed a regulated short-
 454 term product if the agreement to purchase the short-term right
 455 was executed in this state. Such tax shall be collected on the
 456 last day of occupancy within the county unless such
 457 consideration is applied to the purchase of a timeshare estate.
 458 The occupancy of an accommodation of a timeshare resort pursuant
 459 to a timeshare plan, a multisite timeshare plan, or an exchange
 460 transaction in an exchange program, as defined in s. 721.05, by
 461 the owner of a timeshare interest or such owner's guest, which
 462 guest is not paying monetary consideration to the owner or to a
 463 third party for the benefit of the owner, is not a privilege
 464 subject to taxation under this section. A membership or
 465 transaction fee paid by a timeshare owner that does not provide
 466 the timeshare owner with the right to occupy any specific
 467 timeshare unit but merely provides the timeshare owner with the
 468 opportunity to exchange a timeshare interest through an exchange
 469 program is a service charge and not subject to taxation under
 470 this section.

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

474 4. As used in this section, the terms "consideration,"
 475 "rental," and "rents" mean the amount received by a person
 476 operating transient accommodations or the owner of such

477 accommodations for the use of any living quarters or sleeping or
478 housekeeping accommodations in, from, or a part of, or in
479 connection with, any hotel, apartment house, roominghouse,
480 timeshare resort, tourist or trailer camp, mobile home park,
481 recreational vehicle park, or condominium. The term "person
482 operating transient accommodations" means a person conducting
483 the daily affairs of the physical facilities furnishing
484 transient accommodations who is responsible for providing any of
485 the services commonly associated with operating the facilities
486 furnishing transient accommodations, including providing
487 physical access to such facilities, regardless of whether such
488 commonly associated services are provided by unrelated persons.
489 The terms "consideration," "rental," and "rents" do not include
490 payments received by unrelated persons from the lessee, tenant,
491 or customer for facilitating the booking of reservations for or
492 on behalf of the lessees, tenants, or customers at hotels,
493 apartment houses, roominghouses, timeshare resorts, tourist or
494 trailer camps, mobile home parks, recreational vehicle parks, or
495 condominiums in this state. The term "unrelated persons" means
496 persons who are not related to the person operating transient
497 accommodations or to the owner of such accommodations within the
498 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
499 Revenue Code of 1986, as amended.

500 (b) The tax shall be charged by the person receiving the
501 consideration for the lease or rental, and the tax shall be
502 collected from the lessee, tenant, or customer at the time of
503 payment of the consideration for such lease or rental. A person
504 operating transient accommodations or the owner of such

505 accommodations shall separately state the tax from the rental
 506 charged on the receipt, invoice, or other documentation issued
 507 with respect to charges for transient accommodations. Persons
 508 facilitating the booking of reservations who are unrelated to
 509 the person operating the transient accommodations in which the
 510 reservation is booked are not required to separately state
 511 amounts charged on the receipt, invoice, or other documentation,
 512 except such persons are required to disclose all amounts charged
 513 or expected to be charged as taxes on the final receipt,
 514 invoice, or other documentation provided to the customer by the
 515 person facilitating the booking of the reservation. Any amounts
 516 specifically collected as a tax are county funds and must be
 517 remitted as tax.

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

520 213.30 Compensation for information relating to a
 521 violation of the tax laws.—

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

524 (a) A county government providing information to the
 525 department leading to:

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

531 2. The identification and registration of a taxpayer who
 532 is not in compliance with the registration requirements of s.

533 212.03. The amount of the payment made to any person who
 534 provides information to the department which results in the
 535 registration of a noncompliant taxpayer shall be \$100. The
 536 reward authorized in this subparagraph shall be paid only if the
 537 noncompliant taxpayer:

- 538 a. Is engaged in a bona fide taxable activity.
- 539 b. Is found by the department to have an unpaid tax
 540 liability.

541 (b) Persons providing information to the department
 542 leading to:

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

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

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

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

563 Section 1. All cities and towns, in counties of the state
564 having a population of not less than three hundred thirty
565 thousand (330,000) and not more than three hundred forty
566 thousand (340,000) and in counties having a population of more
567 than nine hundred thousand (900,000), according to the latest
568 official decennial census, whose charter specifically provides
569 now or whose charter is so amended prior to January 1, 1968, for
570 the levy of the exact tax as herein set forth, are hereby given
571 the right, power and authority by ordinance or impose, levy and
572 collect a tax within their corporate limits, to be known as a
573 municipal resort tax, upon the rent of every occupancy of a room
574 or rooms in any hotel, motel, apartment house, rooming house,
575 tourist or trailer camp, as the same are defined in part I,
576 chapter 212, Florida Statutes, and upon the retail sale price of
577 all items of food or beverages sold at retail, and of alcoholic
578 beverages sold at retail for consumption on the premises, at any
579 place of business required by law to be licensed by the state
580 hotel and restaurant commission or by the state beverage
581 department; provided, however, this tax shall not apply to those
582 sales the amount of which is less than fifty cents (50¢) nor to
583 sales of food or beverages delivered to a person's home under a
584 contract providing for deliveries on a regular schedule when the
585 price of each meal is less than \$10 ~~ten dollars~~. As used in this
586 section, the term "rent" means the amount received by a person
587 operating transient accommodations or the owner of such
588 accommodations for the use of any living quarters or sleeping or

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589 housekeeping accommodations in, from, or a part of, or in
590 connection with, any hotel, apartment hotel, motel, resort
591 motel, apartment, roominghouse, timeshare resort, tourist or
592 trailer camp, mobile home park, recreational vehicle park, or
593 condominium. The term "person operating transient
594 accommodations" means a person conducting the daily affairs of
595 the physical facilities furnishing transient accommodations who
596 is responsible for providing any of the services commonly
597 associated with operating the facilities furnishing transient
598 accommodations, including providing physical access to such
599 facilities, regardless of whether such commonly associated
600 services are provided by unrelated persons. The term "rent" does
601 not include payments received by unrelated persons from the
602 lessee, tenant, or customer for facilitating the booking of
603 reservations for or on behalf of the lessees, tenants, or
604 customers at hotels, apartment hotels, motels, resort motels,
605 apartments, roominghouses, timeshare resorts, tourist or trailer
606 camp, mobile home parks, recreational vehicle parks, or
607 condominiums in this state. The term "unrelated persons" means
608 persons who are not related to the person operating transient
609 accommodations or to the owner of such accommodations, within
610 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
611 Revenue Code of 1986, as amended.

612 Section 3. The tax imposed by this act shall be collected
613 from the person paying said rent of said retail sales price and
614 shall be paid by such person for the use of the city or town to
615 the person operating transient accommodations or to the owner of
616 such accommodations ~~collecting and receiving the rent or the~~

617 | retail sales price at the time of the payment thereof. It shall
 618 | be the duty of every person operating transient accommodations
 619 | or the owner of such accommodations ~~renting a room or rooms~~, as
 620 | herein provided, and of every person selling at retail food or
 621 | beverages, or alcoholic beverages for consumption on the
 622 | premises, as herein provided, in acting as the tax collection
 623 | medium or agency of the city or town, to collect from the person
 624 | paying the rent or the retail sales price, for the use of the
 625 | city or town, the tax imposed and levied pursuant to this act,
 626 | and to report and pay over to the city or town all such taxes
 627 | imposed, levied and collected, in accordance with the accounting
 628 | and other provisions of the enacted ordinance. All cities and
 629 | towns collecting a resort tax pursuant to the provisions of this
 630 | act shall have the same duties and privileges as the Department
 631 | of Revenue under part I of chapter 212, Florida Statutes, and
 632 | may use any power granted to the Department of Revenue under
 633 | part I of chapter 212, Florida Statutes, including enforcement
 634 | and collection procedures and penalties imposed by part I of
 635 | chapter 212, Florida Statutes, which shall be binding upon all
 636 | persons and entities that are subject to the provisions of this
 637 | act with regard to the municipal resort tax. A person operating
 638 | transient accommodations or the owner of such accommodations
 639 | shall separately state the tax from the rental charged on the
 640 | receipt, invoice, or other documentation issued with respect to
 641 | charges for transient accommodations. Persons who facilitate the
 642 | booking of reservations who are unrelated persons with respect
 643 | to a person who operates the transient accommodations with
 644 | respect to which the reservation is booked are not required to

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645 separately state amounts charged on the receipt, invoice, or
646 other documentation, except such persons are required to
647 disclose all amounts charged or expected to be charged as taxes
648 on the final receipt, invoice, or other documentation provided
649 to the customer by the person facilitating the booking of the
650 reservation. Any amounts specifically collected as a tax are
651 city or town funds and shall be remitted as tax.

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

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