

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

26
27 Be It Enacted by the Legislature of the State of Florida:
28

29 Section 1. Paragraphs (a) and (f) of subsection (3) of
30 section 125.0104, Florida Statutes, are amended to read:

31 125.0104 Tourist development tax; procedure for levying;
32 authorized uses; referendum; enforcement.—

33 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

34 (a)1. It is declared to be the intent of the Legislature
35 that every person who rents, leases, or lets for consideration
36 any living quarters or accommodations in any hotel, apartment
37 hotel, motel, resort motel, apartment, apartment motel,
38 roominghouse, mobile home park, recreational vehicle park,
39 condominium, or timeshare resort for a term of 6 months or less
40 is exercising a privilege which is subject to taxation under
41 this section, unless such person rents, leases, or lets for
42 consideration any living quarters or accommodations which are
43 exempt according to the provisions of chapter 212.

44 ~~2.a.~~ Tax is ~~shall be~~ due on the consideration paid for
45 occupancy in the county pursuant to a regulated short-term
46 product, as defined in s. 721.05, or occupancy in the county
47 pursuant to a product that would be deemed a regulated short-
48 term product if the agreement to purchase the short-term right
49 were executed in this state. Such tax shall be collected on the
50 last day of occupancy within the county unless such
51 consideration is applied to the purchase of a timeshare estate.
52 The occupancy of an accommodation of a timeshare resort pursuant
53 to a timeshare plan, a multisite timeshare plan, or an exchange
54 transaction in an exchange program, as defined in s. 721.05, by
55 the owner of a timeshare interest or such owner's guest, which
56 guest is not paying monetary consideration to the owner or to a

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

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

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

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

94 (f) The tourist development tax shall be charged by the
95 person receiving the consideration for the lease or rental, and
96 it shall be collected from the lessee, tenant, ~~or~~ customer, or
97 the person facilitating the booking of the reservation at the
98 time of payment of the consideration for such lease or rental. A
99 person operating transient accommodations or the owner of such
100 accommodations shall separately state the tax from the rental
101 charged on the receipt, invoice, or other documentation issued
102 with respect to charges for transient accommodations. Persons
103 who facilitate the booking of reservations who are unrelated
104 persons with respect to a person who operates transient
105 accommodations with respect to which the reservation is booked
106 shall separately state, prior to occupancy of the room, the
107 estimated amounts to be charged as taxes by the person operating
108 the transient accommodation or the owner of such accommodation
109 on the final receipt, invoice, or other documentation provided
110 to the customer by the person facilitating the booking of the
111 reservation. Any amounts specifically collected as tax are
112 county funds and shall be remitted as tax.

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

115 125.0108 Areas of critical state concern; tourist impact
 116 tax.—

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

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

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

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

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

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

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

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

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

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

201 (f) The tourist impact tax shall be charged by the person
 202 receiving the consideration for the taxable privilege, and it
 203 shall be collected from the lessee, tenant, ~~or~~ customer, or the
 204 person facilitating the booking of the reservation at the time
 205 of payment of the consideration for such taxable privilege. A
 206 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 shall separately state, prior to occupancy of the room, the
 214 estimated amounts to be charged as taxes by the person operating
 215 the transient accommodation or the owner of such accommodation
 216 on the final receipt, invoice, or other documentation provided
 217 to the customer by the person facilitating the booking of the
 218 reservation. Any amounts specifically collected as tax are
 219 county funds and shall be remitted as tax.

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

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

230 (3) ~~(2)~~ (a) The person receiving the consideration for such
231 taxable privilege and the person doing business within such area
232 or areas of critical state concern or within the entire county,
233 as applicable, shall receive, account for, and remit the tourist
234 impact tax to the Department of Revenue at the time and in the
235 manner provided for persons who collect and remit taxes under
236 chapter 212. The same duties and privileges imposed by chapter
237 212 upon dealers in tangible property, respecting the collection
238 and remission of tax; the making of returns; the keeping of
239 books, records, and accounts; and compliance with the rules of
240 the Department of Revenue in the administration of that chapter
241 shall apply to and be binding upon all persons who are subject
242 to the provisions of this section. However, the Department of
243 Revenue may authorize a quarterly return and payment when the
244 tax remitted by the dealer for the preceding quarter did not
245 exceed \$25.

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

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

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

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

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

268 (4) ~~(3)~~ All tax revenues received pursuant to this section,
 269 less administrative costs, shall be distributed as follows:

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

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

279 (5) ~~(4)~~ (a) Any person who is taxable hereunder who fails or
 280 refuses to charge and collect from the person paying for the

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

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

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

302 (6)~~(5)~~ The tourist impact tax authorized by this section
 303 shall take effect only upon express approval by a majority vote
 304 of those qualified electors in the area or areas of critical
 305 state concern in the county seeking to levy such tax, voting in
 306 a referendum to be held by the governing board of such county in
 307 conjunction with a general or special election, in accordance
 308 with the provisions of law relating to elections currently in

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

315 (7)~~(6)~~ The effective date of the levy and imposition of
 316 the tourist impact tax authorized under this section shall be
 317 the first day of the second month following approval of the
 318 ordinance by referendum or the first day of any subsequent month
 319 as may be specified in the ordinance. A certified copy of the
 320 ordinance shall include the time period and the effective date
 321 of the tax levy and shall be furnished by the county to the
 322 Department of Revenue within 10 days after passing an ordinance
 323 levying such tax and again within 10 days after approval by
 324 referendum of such tax. If applicable, the county levying the
 325 tax shall provide the Department of Revenue with a list of the
 326 businesses in the area of critical state concern where the
 327 tourist impact tax is levied by zip code or other means of
 328 identification. Notwithstanding the provisions of s. 213.053,
 329 the Department of Revenue shall assist the county in compiling
 330 such list of businesses. The tourist impact tax, if not repealed
 331 sooner pursuant to paragraph (1)(c), shall be repealed 10 years
 332 after the date the area of critical state concern designation is
 333 removed.

334 Section 3. Paragraph (b) of subsection (1) and subsection
 335 (2) of section 212.03, Florida Statutes, are amended to read:
 336 212.03 Transient rentals tax; rate, procedure,

337 enforcement, exemptions.—

338 (1)

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

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

363 3. As used in this section, the terms "rent," "rental,"
 364 "rentals," and "rental payments" mean the amount received by a

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

390 (2) The tax provided for in this section ~~herein~~ shall be
 391 in addition to the total amount of the rental, shall be charged
 392 by any the lessor or person operating transient accommodations

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

421 the person operating the transient accommodations in which the
 422 reservation is booked shall separately state, prior to occupancy
 423 of the room, the estimated amounts to be charged as taxes by the
 424 person operating the transient accommodation or the owner of
 425 such accommodation on the final receipt, invoice, or other
 426 documentation provided to the customer by the person
 427 facilitating the booking of the reservation. Any amounts
 428 specifically collected as a tax are state funds and must be
 429 remitted as tax.

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

432 212.0305 Convention development taxes; intent;
 433 administration; authorization; use of proceeds.—

434 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

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

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

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

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

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

499 (b) The tax shall be charged by the person receiving the
500 consideration for the lease or rental, and the tax shall be
501 collected from the lessee, tenant, ~~or~~ customer, or the person
502 facilitating the booking of the reservation 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 shall separately state, prior to occupancy
 511 of the room, the estimated amounts to be charged as taxes by the
 512 person operating the transient accommodation or the owner of
 513 such accommodation on the final receipt, invoice, or other
 514 documentation provided to the customer by the person
 515 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.

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 shall separately

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645 state, prior to occupancy of the room, the estimated amounts to
646 be charged as taxes by the person operating the transient
647 accommodation or the owner of such accommodation on the final
648 receipt, invoice, or other documentation provided to the
649 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.