

By Senator Latvala

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1 A bill to be entitled

2 An act relating to rental listings for vacation rental
3 property; amending s. 212.18, F.S.; requiring a person
4 engaged in the leasing, renting, or letting of or
5 granting licenses in a vacation rental to display a
6 valid certificate of registration number in a rental
7 listing or advertisement; providing penalties for
8 noncompliance; providing amnesty for uncollected tax
9 on vacation rentals before a certain date; specifying
10 conditions for and limitations on the amnesty;
11 authorizing the Department of Revenue to adopt
12 emergency rules to implement the amnesty program;
13 providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Paragraphs (b) and (c) of subsection (3) of
18 section 212.18, Florida Statutes, are amended to read:

19 212.18 Administration of law; registration of dealers;
20 rules.—

21 (3)

22 (b) 1. ~~The department,~~ Upon receipt of such application, the
23 department shall grant to the applicant a separate certificate
24 of registration for each place of business, which may be
25 canceled by the department or its designated assistants for any
26 failure by the certificateholder to comply with this chapter.
27 The certificate is not assignable and is valid only for the
28 person, firm, copartnership, or corporation to which it is
29 issued. The certificate must be placed in a conspicuous place in
30 the business or businesses for which it is issued and must be
31 displayed at all times. Except as provided in this subsection, a
32 person may not engage in business as a dealer or in leasing,

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33 renting, or letting of or granting licenses in living quarters
34 or sleeping or housekeeping accommodations in hotels, apartment
35 houses, roominghouses, tourist or trailer camps, or real
36 property, or sell or receive anything of value by way of
37 admissions, without a valid certificate. A person may not
38 receive a license from any authority within the state to engage
39 in any such business without a valid certificate. A person may
40 not engage in the business of selling or leasing tangible
41 personal property or services as a dealer; engage in leasing,
42 renting, or letting of or granting licenses in living quarters
43 or sleeping or housekeeping accommodations in hotels, apartment
44 houses, roominghouses, or tourist or trailer camps that are
45 taxable under this chapter, or real property; or engage in the
46 business of selling or receiving anything of value by way of
47 admissions without a valid certificate.

48 2. A person engaged in the leasing, renting, or letting of
49 or granting licenses in a vacation rental, as that term is
50 defined in s. 509.242, must display a valid certificate of
51 registration number in a rental listing or advertisement for
52 such property.

53 (c)1.a. A person who engages in acts requiring a
54 certificate of registration under this subsection and who fails
55 or refuses to register commits a misdemeanor of the first
56 degree, punishable as provided in s. 775.082 or s. 775.083. Such
57 acts are subject to injunctive proceedings as provided by law. A
58 person who engages in acts requiring a certificate of
59 registration and who fails or refuses to register is also
60 subject to a \$100 initial registration fee in lieu of the \$5
61 registration fee required by paragraph (a). However, the

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62 department may waive the increase in the registration fee if it
63 finds that the failure to register was due to reasonable cause
64 and not to willful negligence, willful neglect, or fraud.

65 b. A person who fails to display a valid certificate of
66 registration number as required under subparagraph (b)2. is
67 subject to a penalty of \$50 per day until the person is in
68 compliance. The penalty may be collected by a county that
69 administers a tax imposed under chapter 125 or chapter 212.

70 c. A person who fails to display a valid certificate of
71 registration number as required under subparagraph (b)2., and
72 who has previously been found to be in violation of that
73 subparagraph, is subject to a penalty of \$100 per day until the
74 person is in compliance. The penalty may be collected by a
75 county that administers a tax imposed under chapter 125 or
76 chapter 212.

77 2.a. A person who willfully fails to register after the
78 department provides notice of the duty to register as a dealer
79 commits a felony of the third degree, punishable as provided in
80 s. 775.082, s. 775.083, or s. 775.084.

81 b. The department shall provide written notice of the duty
82 to register to the person by personal service or by sending
83 notice by registered mail to the person's last known address.
84 The department may provide written notice by both methods
85 described in this sub-subparagraph.

86 Section 2. (1) The Department of Revenue, and any county
87 that administers a tax imposed under chapter 125, Florida
88 Statutes, or chapter 212, Florida Statutes, shall provide an
89 amnesty program for unpaid taxes, penalties, and interest for
90 persons who engage in the leasing, renting, or letting of or

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91 granting licenses in a vacation rental under chapter 125,
92 Florida Statutes, or s. 212.18, Florida Statutes, subject to all
93 of the following conditions:

94 (a) A customer's payment for the rentals must have been
95 made before July 1, 2016.

96 (b) By October 1, 2016, the person who collects rental
97 payments must be registered with the department to collect taxes
98 on vacation rentals.

99 (c) By October 1, 2016, the person who collects rental
100 payments must apply for amnesty pursuant to rules adopted by the
101 department.

102 (d) The owners, operators, or managers of the vacation
103 rentals must have collected the rental payments.

104 (e) Taxes may not have been collected from any customer to
105 occupy a vacation rental.

106 (2) The amnesty program is not available for taxes,
107 penalties, or interest assessed if the assessment is final and
108 has not been timely challenged, or for any taxes, penalties, or
109 interest that has been paid to the department, unless the
110 payment is the subject of an assessment that is not final or
111 that has been timely challenged.

112 (3) The department may adopt emergency rules under ss.
113 120.536(1) and 120.54(4), Florida Statutes, to implement the
114 amnesty program. Such rules may provide forms, procedures,
115 terms, conditions, and methods of payment that are appropriate
116 for the fair and effective administration of the amnesty program
117 and that ensure taxpayers' ongoing commitment to proper
118 collection and remittance of taxes. Notwithstanding any other
119 law, the emergency rules remain in effect until 6 months after

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120 their adoption or the date all amnesty application files are
121 resolved pursuant to this section, whichever is later.

122 Section 3. This act shall take effect July 1, 2016.