

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Fischer offered the following:

Substitute Amendment for Amendment (638087)

Remove lines 89-96 and insert:

advertising platform shall collect and remit taxes as provided in this paragraph.

1. An advertising platform, as defined in s. 509.013, that owns, operates, or manages a vacation rental, or that is related within the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of 1986, to a person that owns, operates, or manages a vacation rental shall collect and remit all taxes due under this section and ss. 125.0104, 125.0108, 205.044, 212.0305, and 212.055 related to the rental.

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14 2. An advertising platform to which subparagraph 1. does
15 not apply shall collect and remit all taxes due under this
16 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and
17 212.055 on the total rental amount charged by the owner or
18 operator for the use of the vacation rental under those
19 sections.

20
21 In order to facilitate the remittance of such taxes, the
22 department and counties that have elected to self-administer the
23 taxes imposed under chapter 125 must allow advertising platforms
24 to register, collect, and remit such taxes.

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