

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Fischer offered the following:

2
3 **Amendment**

4 Remove lines 89-96 and insert:

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

7 1. An advertising platform, as defined in s. 509.013, that
8 owns, operates, or manages a vacation rental, or that is within
9 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal
10 Revenue Code of 1986, to a person that owns, operates, or
11 manages a vacation rental shall collect and remit all taxes due
12 under this section and ss. 125.0104, 125.0108, 212.0305, and
13 212.055 related to the rental.

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

19
20 In order to facilitate the remittance of such taxes, the
21 department and counties that have elected to self-administer the
22 taxes imposed under chapter 125 must allow advertising platforms
23 to register, collect, and remit such taxes.

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