

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED                                         (Y/N)  
ADOPTED AS AMENDED                         (Y/N)  
ADOPTED W/O OBJECTION                     (Y/N)  
FAILED TO ADOPT                             (Y/N)  
WITHDRAWN                                     (Y/N)  
OTHER                                          

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
2 Representative Fischer offered the following:

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4            **Amendment**

5            Remove lines 72-82 and insert:

6            (b) If a guest uses a payment system on or through an  
7 advertising platform, as defined in s. 509.013, to pay for the  
8 rental of a vacation rental located in this state, the  
9 advertising platform shall collect and remit taxes as provided  
10 in this paragraph.

11            1. An advertising platform, as defined in s. 509.013,  
12 which owns, operates, or manages a vacation rental or which is  
13 related within the meaning of ss. 1504, 267(b), or 707(b) of the  
14 Internal Revenue Code of 1986 to a person who owns, operates, or  
15 manages the vacation rental shall collect and remit all taxes

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16 due under this section and ss. 125.0104, 125.0108, 205.044,  
17 212.0305, and 212.055 which are related to the rental.

18 2. An advertising platform to which subparagraph 1. does  
19 not apply shall collect and remit all taxes due from the owner,  
20 operator, or manager under this section and ss. 125.0104,  
21 125.0108, 205.044, 212.0305, and 212.055 which are related to  
22 the rental. Of the total amount paid by the lessee or rentee,  
23 the amount retained by the advertising platform for reservation  
24 or payment service is not taxable under this section or ss.  
25 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

26  
27 In order to facilitate the remittance of such taxes, the  
28 department and counties that have elected to self-administer the  
29 taxes imposed under chapter 125 must allow advertising platforms  
30 to register, collect, and remit such taxes.  
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