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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/14/2023	.	
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	.	

The Committee on Regulated Industries (DiCeglie) recommended the following:

Senate Amendment

Delete lines 115 - 129

and insert:

Internal Revenue Code of 1986, as amended, to a person who owns, operates, or manages the vacation rental shall collect and remit all taxes due under this section and ss. 125.0104, 125.0108, 212.0305, and 212.055 which are related to the rental.

2. An advertising platform to which subparagraph 1. does not apply shall collect and remit all taxes due from the owner,



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11 operator, or manager under this section and ss. 125.0104,
12 125.0108, 212.0305, and 212.055 which are related to the rental.
13 Of the total amount paid by the lessee or rentee, the amount
14 retained by the advertising platform for reservation or payment
15 service is not taxable under this section or ss. 125.0104,
16 125.0108, 212.0305, and 212.055.

17
18 In order to facilitate the remittance of such taxes, the
19 counties that have elected to self-administer the