

1 A bill to be entitled
 2 An act relating to limitation on local fees for
 3 virtual offices; creating ss. 125.01035 and 166.272,
 4 F.S.; prohibiting a county, municipality, or local
 5 governmental entity from imposing, levying, or
 6 collecting certain fees relating to the utilization of
 7 a virtual office; providing definitions; providing an
 8 effective date.

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 10 Be It Enacted by the Legislature of the State of Florida:

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 12 Section 1. Section 125.01035, Florida Statutes, is created
 13 to read:

14 125.01035 Limitation on local fees.-

15 (1) A county, municipality, or local governmental entity
 16 may not adopt or maintain in effect an ordinance or a rule that
 17 has the effect of imposing a tax, charge, fee, or other
 18 imposition on or with respect to the utilization of a virtual
 19 office.

20 (2) For purposes of this section, the term:

21 (a) "Tax, charge, fee, or other imposition" includes any
 22 amount or in-kind payment of property or services, regardless of
 23 whether such amount or in-kind payment of property or services
 24 is designated as a user fee, privilege fee, occupancy fee, or
 25 rental fee.

26 (b) "Virtual office" means an office that provides
27 communications services, such as telephone or facsimile
28 services, and address services without providing dedicated
29 office space.

30 Section 2. Section 166.272, Florida Statutes, is created
31 to read:

32 166.272 Limitation on local fees.—

33 (1) A municipality may not levy on or collect from a
34 person any tax, charge, fee, or other imposition on or with
35 respect to the utilization of a virtual office.

36 (2) For purposes of this section, the term:

37 (a) "Tax, charge, fee, or other imposition" includes any
38 amount or in-kind payment of property or services, regardless of
39 whether such amount or in-kind payment of property or services
40 is designated as a user fee, privilege fee, occupancy fee, or
41 rental fee.

42 (b) "Virtual office" means an office that provides
43 communications services, such as telephone or facsimile
44 services, and address services without providing dedicated
45 office space.

46 Section 3. This act shall take effect July 1, 2024.