

By Senator Ingoglia

11-01087-24

2024578__

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.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
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.

11-01087-24

2024578__

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

32 166.272 Limitation on local fees.-

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