

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Commerce Committee

BILL: SB 2436

INTRODUCER: Senator Gaetz

SUBJECT: Transient Rentals Tax

DATE: March 23, 2010

REVISED: 3/31/2010

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Hrdlicka	Cooper	CM	Pre-meeting
2.			CA	
3.			FT	
4.			WPSC	
5.				
6.				

I. Summary:

SB 2436 addresses the local option tourist development tax, the local convention development tax, and the state transient rentals tax.

This bill requires that the state transient rentals tax, local tourist development taxes, and local convention development taxes are imposed on the amount received by a person operating transient rental accommodations – not the payments received by unrelated persons facilitating the booking of reservations of such accommodations.

Further, for purposes of the state transient rentals tax and the local government convention development tax, the operator of the transient accommodation must separately state the tax from the rental charged on the receipt. Unrelated persons facilitating the booking of reservations of such accommodations are not required to separately state such taxes.

The bill also provides for compensation for county governments that provide information to the Department of Revenue (DOR) that leads to the collection of taxes or registration of a noncompliant taxpayer.

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 212.03, 212.0305, 213.30.

II. Present Situation:

Taxation of Transient Rentals

Transient rentals are rentals or leases of accommodations for 6 months or less. Accommodations include stays in hotels, apartment houses, roominghouses, tourist or trailer camps, mobile home parks, recreational vehicle parks, or real property.¹

Currently, transient rentals are potentially subject to the following taxes:

1. Local Option Tourist Development Taxes: Current law authorizes five separate tourist development taxes on transient rental transactions. Section 125.0104(3)(c), F.S., provides that the local option tourist development tax is levied on the “total consideration charged for such lease or rental.”
 - a. The tourist development tax may be levied at the rate of 1 or 2 percent.² Currently, 60 counties levy this tax at 2 percent; all 67 counties are eligible to levy this tax.³
 - b. An additional tourist development tax of 1 percent may be levied.⁴ Currently 42 counties levy this tax; only 54 counties are currently eligible to levy this tax.⁵
 - c. A professional sports franchise facility tax may be levied up to an additional 1 percent on transient rental transactions.⁶ Currently 31 counties levy this additional tax; all 67 counties are eligible to levy this tax.⁷
 - d. A high tourism impact county may levy an additional 1 percent on transient rental transactions.⁸ Only Monroe, Orange, and Osceola counties have been designated as high tourism impact counties eligible to impose this tax.⁹
 - e. An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.¹⁰ Out of 65 counties eligible to levy this tax, only 17 do.¹¹
2. Local Option Tourist Impact Tax: The local option tourist impact tax under s. 125.0108, F.S., is levied at the rate of 1 percent of the total consideration charged. Only Monroe County is eligible and does levy this tax in areas designated as areas of critical state concern.¹²
3. Local Convention Development Tax: The convention development tax under s. 212.0305, F.S., is charged on the total consideration charged for the transient rental. Each county operating under a home rule charter, as defined in s. 125.011(1), F.S., may levy the tax at

¹ These accommodations are defined in s. 212.02(10), F.S. See also Rule 12A-1.061(2)(f), F.A.C.

² Section 125.0104(3)(c), F.S.

³ 2009 Local Government Financial Information Handbook, prepared by the Florida Legislative Committee on Intergovernmental Relations, pp. 259-281.

⁴ Section 125.0104(3)(d), F.S.

⁵ See fn. 3, supra.

⁶ Section 125.0104(3)(l), F.S.

⁷ See fn. 3, supra.

⁸ Section 125.0104(3)(m), F.S.

⁹ See fn. 3, supra. All three counties impose the tax.

¹⁰ Section 125.0104(3)(n), F.S.

¹¹ See fn. 3, supra.

¹² Id.

- 3 percent (Miami-Dade County); each county operating under a consolidated government may levy the tax at 2 percent (Duval County); and each county chartered under Article VIII of the State Constitution that had a tourist advertising district on January 1, 1984, may levy the tax at up to 3 percent (Volusia County).¹³ No county authorized to levy this tax can levy more than 2 percent of the tourist development tax, excluding the professional sports franchise facility tax.¹⁴
4. Municipality Resort Tax: Certain municipalities may levy the municipal resort tax at a rate of up to 4 percent on transient rental transactions.¹⁵ The tourist development tax may not be levied in any municipality imposing the municipal resort tax. The tax is collected by the municipality. Currently only three municipalities in Miami-Dade County are eligible to impose the tax (Bal Harbour, Miami Beach, and Surfside).
 5. State Transient Rental Tax: The transient rentals tax under s. 212.03, F.S., is levied in the amount of 6 percent of the total rental charged for the living quarters or sleeping or housekeeping accommodations in, from, or part of, or in connection with any hotel, apartment house, roominghouse, or tourist or trailer camp.

In general, the local taxes are adopted by ordinance that must be approved by a referendum election of the voters of the county or area where the tax is to be levied. The local taxes on transient rentals are required to be remitted to DOR by the person receiving the consideration, unless a county has adopted an ordinance providing for local collection and administration of the tax.¹⁶ Further, the use of the proceeds from each tax may only be used as set forth in the authorizing statute.

Certain rentals or leases are exempt from the taxes; these include rentals to active-duty military personnel, full-time students, bona fide written leases for continuous residence longer than 6 months, and accommodations in migrant labor camps.¹⁷

Every person desiring to engage in or conduct business in this state as a dealer or to lease, rent, or let or grant licenses to use accommodations that are subject to tax under s. 212.03, F.S., must file with DOR an application for a certificate of registration for each place of business prior to engaging in such business.¹⁸ A separate application is required for each county where property is located. Agents, representatives, or management companies that collect and receive rent as the accommodation owner's representative are required to register as a dealer and collect and remit the applicable tax due on such rentals to the proper taxing authority.¹⁹

In addition to the certificate of registration, each newly registered dealer also receives an initial resale certificate from DOR. The resale certificate is renewed annually for dealers with an active

¹³ Id.

¹⁴ Section 125.0104(3)(b), (3)(l)4., and (3)(n)2., F.S.

¹⁵ Chapter 67-930, L.O.F., amended by chs. 82-142, 83-363, 93-286, and 94-344, L.O.F.

¹⁶ Also known as "self-administering."

¹⁷ Section 212.03(7), F.S. See also ss. 125.0104(3)(a), 125.0108(1)(b), 212.0305(3)(a), F.S.

¹⁸ Section 212.18(3)(a), F.S.

¹⁹ Rule 12A-1.061(7), F.A.C.

sales tax account, and expires on December 31 each year.²⁰ An annual resale certificate allows registered dealers to make tax-exempt purchases or rentals of property or services for resale, including re-rental of transient rental property and resale of tangible personal property. The annual resale certificate may not be used to make tax-exempt purchases or rentals of property or services that:

- Will be used rather than resold or rented.
- Will be used before selling or renting the goods.
- Will be used by the business or for personal purposes.²¹

Rental of Accommodations Online²²

Some websites specialize in offering reservations of transient rental accommodations. These are generally independent third parties who act either as an agent or a merchant. Travel agents have been allowed computerized access to search hotel room inventories and to book discounted hotel rooms in the name of, and for the account of, other people (i.e., as intermediaries) since the 1970s.

When an internet intermediary facilitates accommodation reservations acting as an agent, the intermediary is acting as a middle-man between the customer and the accommodation owner to reserve a room. Generally, the customer reserves a room with a credit card, and does not pay the hotel bill until check-out, at which point taxes are charged. In these circumstances, at the time of reservation online, the customer is typically advised that taxes may or may not be included in the total cost listed on the website. The accommodation owner compensates the agent with a commission based on the room rate set by the hotel. With this method, the room rate is subject to tax without any reduction for the commission paid. Agents do not arrange in advance of the customer's transaction to purchase room inventory at the hotel.

When an internet intermediary acts as a merchant, it enters into a contract with an accommodation owner to offer rooms to the public. The accommodation owner agrees to make rooms available for reservation at a negotiated rate that cannot be disclosed to the public.²³ The merchant agrees to pay the owner the negotiated room rate and to also forward money it collects from the customer to pay applicable taxes. The merchant advertises a room rate on the website with disclosures for separate charges for "taxes and service fees."²⁴ Because internet intermediaries lump together what they charge in "taxes and service fees," consumers do not know how much they are paying for each. The website is the merchant of record for reservation of the room, and it initiates a charge to the customer's credit card for the full room rate plus the disclosed line items. The consumer receives confirmation of the reservation from the merchant. When the accommodation owner sends the merchant an invoice for the room after the

²⁰ Section 212.18(3)(c), F.S.

²¹ Annual Resale Certificate for Sales Tax (Guidelines), at <http://dor.myflorida.com/dor/taxes/resale.html> (last visited 3/5/2010).

²² Much information for this section was obtained from Interim Project 2005-131, Senate Committee on Government Efficiency Appropriations (Nov. 2004); and Issue Brief 2009-320, Senate Committee on Finance and Tax (Oct. 2008).

²³ The negotiated rate is also referred to as a discounted or wholesale price or rate.

²⁴ Because the tax paid by the internet intermediary is based on the wholesale rate, not the retail rate, the fee portion is much larger than it might seem. The rationale given by internet intermediaries for not breaking out taxes and fees is that other on-line merchants would know what type of deals they made with accommodation owners. The standard facilitation fee on such internet room rates is 25 percent.

consumer's stay, the merchant pays the negotiated room rate and the tax due on that amount. If no invoice is sent, the merchant may keep the money.²⁵

The issue of on-line reservations of accommodations by internet intermediaries has surfaced as a result of two main factors: 1) the increase in reservations of accommodations through websites; and 2) tax laws that were adopted before the existence of internet intermediaries. There has been some dispute and question as to the proper amount against which state and local transient rental taxes are levied.

"Taxes and Fees" Charged by Websites

Internet intermediaries argue that the tourist development tax is measured by the amount paid to the accommodation owner or operator for the right to use the transient accommodation (negotiated rate) and that the facilitation fee²⁶ is not subject to tax because it is not an amount paid to the owner (generally the difference between the retail rate and the negotiated rate). They argue that the taxable incident is not the isolated receipt of the rental payment, but the exercise of the privilege – the assemblage of activities consistent with ownership. Under this line of reasoning, money received to facilitate a booking, process a reservation application, or provide a similar service, is not subject to tax when a company lacks an ownership interest in the accommodation. This position extends to the tax treatment of customer charges variously labeled as "tax reimbursements," "tax recovery charges," or "taxes and fees."

Local governments interpret the law such that internet intermediaries acting as merchants are sales tax dealers and that the total amount of each transaction is taxable. The internet intermediary acts in place of the accommodation owner in renting, leasing, or letting the real property, tangible personal property, and services as part of the accommodation. Local governments contend that dividing the sale of an accommodation reservation into discrete transactions ignores the sale's singular nature. They are concerned that allowing intermediaries to shoehorn customary accommodation services into the non-taxable category will erode the tax base.

When Taxes Should Be Remitted

Internet intermediaries argue that the tax is not due at the time money is paid by the consumer. Instead, it should be remitted by the hotel or facility, as owner of the accommodation, once the negotiated room charge is forwarded to the owner after the consumer's stay.

Local governments argue that transient rental tax is due at the time of collection, not later when the accommodation owner is paid the negotiated rate.

Florida Department of Revenue

DOR does not take an official position on whether tax is due on the amount collected and retained by Internet room providers. The department does not take a position on whether tax is due on the additional charges variously labeled as "tax reimbursements," "tax recovery charges,"

²⁵ For a detailed description of the merchant model, see, Columbus, Georgia v. Expedia, Civil Action No. SU-06-CV-1974-7 (Superior Court, Muscogee County, Ga, Sept. 22, 2008).

²⁶ A facilitation fee generally involves money received to facilitate a booking, process a reservation application, or provide a similar service.

or “taxes and fees.” Additionally, DOR does not take a position on whether tax should be remitted at the time the customer pays for the reservation.

*Litigation in Florida*²⁷

Orange County, Florida, self-administers the local tourist development tax. It brought a lawsuit against internet intermediaries Expedia and Orbitz to determine whether tax is due “on the difference between the wholesale price and the retail price they receive for the rooms when they re-sell them.”²⁸ The trial court dismissed the case, ruling that the county must complete audits first to estimate taxes due. The appellate court reversed the trial court. The opinion did not suggest who might eventually win, only that the county is entitled to know whether it can lawfully assess the tourist development tax before attempting to audit the companies. Jurisdiction is now with the trial court to hear and evaluate the case.

There are currently several cases pending in the 2nd Judicial Circuit, Leon County:

- Case No. 09-126 is a consolidated case led by Orbitz LLC, and involves various internet intermediaries who are suing Broward County Florida for assessment of Broward’s tourist development tax.
- Another set of cases, which have not been consolidated, involve a dispute between various internet intermediaries and Miami-Dade County for assessment of both the tourist development tax and the convention development tax.
- Leon County, Lee County, Flagler County, Manatee County, Pinellas County, and Polk County have filed an action for declaratory and supplemental relief and for a mandatory injunction against various internet intermediaries for the payment of transient sales and surtaxes in Case No. 09-4882 (37 2009 CA 004319).
- The Florida Attorney General has filed an action for declaratory judgment against Expedia and Orbitz regarding whether the companies’ failure to remit the appropriate amount of transient rentals taxes on hotel room rentals is in violation of Florida law (Case No. 37 2009 CA 004303).

III. Effect of Proposed Changes:

This bill requires that the state transient rentals tax, local tourist development taxes, and local convention development taxes are imposed on the amount received by a person operating transient rental accommodations – not the payments received by unrelated persons facilitating the booking of reservations of such accommodations.

The following terms are defined in sections 1, 2, and 3 of the bill:

The terms “consideration,” “rental,” and “rent” means the amount received by a “person operating a transient accommodation” for use of any living quarters or sleeping or housekeeping accommodations in, from, or part of, or in connection with any hotel, apartment house, roominghouse, timeshare resort, tourist or trailer camp, mobile home park, recreational vehicle

²⁷ Lawsuits in other states “are based on the specific language of each jurisdiction’s taxing scheme and on the variety of causes of action pled. . . .” Orange County v. Expedia, Inc. et al., 985 So.2d 622, 630 (5th DCA, 2008), rehearing denied, Expedia, Inc. v. Orange County, 999 So.2d 644 (Fla., 2008) (unpublished disposition).

²⁸ Orange County, at 2.

park, or condominium. Except that in Section 2, amending s. 212.03, F.S., mobile home park, recreational vehicle park, and condominium are not included in the definition of the terms.

The above terms do not include payments received by “unrelated persons” for facilitating the booking of reservations on or behalf of a lessee or licensee at a hotel, apartment house, roominghouse, timeshare resort, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium.

A “person operating transient accommodations” means the person who conducts the daily affairs of the accommodation’s physical facilities and is responsible for providing services commonly associated with the operation of such facilities, regardless of whether such services are provided by third parties.

An “unrelated person” is a person who is not related to the person operating transient accommodations within the meaning of s. 267(b) or s. 707(b) of the Internal Revenue Code of 1986, as amended.

Section 1 amends s. 125.0104(3)(a), F.S. (Local Option Tourist Development Taxes), to define these terms as used in the section.

Section 2 amends s. 212.03(1)(b), F.S. (State Transient Rental Tax), to define these terms as used in the section. The section also amends s. 212.03(2), F.S., to provide that the state transient rentals tax is charged by any person operating transient accommodations subject to the tax imposed under the chapter. The tax is due on the amount of rent received at the time the person operating transient accommodations receives the rental payment.

The person operating transient accommodations must separately state the tax from the rental charged on the receipt. Persons facilitating the booking of reservations who are unrelated persons are not required to separately state such taxes.

Section 3 amends s. 212.0305(3)(a), F.S. (Local Convention Development Tax), to define these terms as used in the section. Further, s. 212.0305(3)(b), F.S., is amended to provide that the person operating transient accommodations must separately state the tax from the rental charged on the receipt. Persons facilitating the booking of reservations who are unrelated persons are not required to separately state such taxes.

Section 4 states that the amendments made to ss. 125.0104, 212.03, and 212.301, F.S., are clarifying and remedial in nature, and will not provide a basis for assessments or refunds of tax for periods prior to July 1, 2010.

Section 5 amends s. 213.30(1), F.S., to provide authority for DOR to compensate a county government that provides information to the department that leads to:

- Punishment of, or the collection of taxes, penalties, and interest from, any person related to the state transient rentals tax. The amount of payment to a county may not exceed 10 percent of any tax, penalties, or interest collected as a result of the information.
- Identification and registration of a taxpayer not already in compliance with the state transient rentals tax registration requirements. The amount of payment made to any

person providing information that results in registration is limited to \$100 if the noncompliant taxpayer is:

- Engaged in a bona fide taxable activity; and
- Found by DOR to have an unpaid tax liability.

Currently, s. 212.30, F.S., permits the Executive Director of DOR to compensate persons who provide information to the department that leads to the punishment or collection of taxes from any person or to the identification and registration of a noncompliant taxpayer. The statute provides the conditions under which compensation may be paid. Employees of DOR or any other state or federal agency may not be compensated.

Section 6 provides an effective date of July 1, 2010.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18, Florida Constitution, excuses counties and municipalities from complying with laws requiring them to spend funds or to take an action unless certain conditions are met.

To the extent this bill limits the ability of counties and municipalities to raise revenue or receive state tax revenue, the provisions of art. VII, s. 18(a), Florida Constitution, may apply. If those provisions do apply, in order for the law to be binding upon the cities and counties, the Legislature must find that the law fulfills an important state interest and one of the following relevant exceptions:

- a. Appropriate funds estimated at the time of enactment to be sufficient to fund such expenditures;
- b. Authorize a county or municipality to enact a funding source not available for such local government on February 1, 1989, that can be used to generate the amount of funds necessary to fund the expenditures;
- c. The law is approved by 2/3 of the membership in each house in the Legislature;
- d. The expenditure is required to comply with a law that applies to all persons "similarly situated," including state and local governments; or
- e. The law is either required to comply with a federal requirement or required for eligibility for a federal entitlement.

Further, art. VII, s. 18(d), Florida Constitution, provides an additional exemption from the prohibition. Laws determined to have an "insignificant fiscal impact," which means an amount not greater than the average statewide population for the applicable fiscal year times \$0.10 (which is \$1.88 million for FY 2010-2011), are exempt.

The Revenue Estimating Conference (REC) found that the bill would have a cash impact for FY 2010-2011 of -\$22.7 million on the tourist development tax, but found that the recurring impact was indeterminate.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) reviewed this bill on March 23, 2010, and found that the bill would have a cash impact for FY 2010-2011 of -\$22.7 million on the tourist development tax, but found that the recurring impact on both state and local revenues was indeterminate. The REC stated that the “indeterminate estimate for the State Sales Tax includes ongoing and future activities that would potentially erode the State’s tax base. The extent of this erosion cannot be determined; however, it could be reduced with clarifying language.”

B. Private Sector Impact:

The bill clarifies who is responsible for the payment of transient rental taxes. Consumers will pay taxes based upon the amount received by the owner of the transient rental, and this may result in consumers paying the same or less in taxes, depending upon which business model the internet intermediary had been operating under.

C. Government Sector Impact:

DOR has indicated that this bill would have an insignificant impact on their operations.

See Tax/Fee Issues.

VI. Technical Deficiencies:

None.

VII. Related Issues:

Transient rentals are also subject to the tourist impact tax under s. 125.0108, F.S., and the municipal resort tax under ch. 67-930, L.O.F. These taxes are not included in this bill and may lead to inconsistent application of taxes on transient rentals.

Sections 2 and 3 of the bill state that a person who operates transient rental accommodations must separately state the sales tax or convention development tax from the rental charged on the receipt. Persons who facilitate the booking of reservations are not required to separately state any amounts charged on the receipt. Amounts collected as tax are state or county funds and must be remitted as tax. This language should also have been included in section 1 for the tourist development tax.

The definition of the terms “rent,” “rental,” “rentals,” and “rental payments” in section 2 of the bill is not consistent with the definitions of similar terms for other transient rentals taxes.

Section 4 of the bill contains a reference to s. 212.301, F.S.; this reference should be to s. 212.0305, F.S.

The following table represents the current transient rentals tax rates in all 67 Florida counties:

2009 Local Option Taxes on Transient Rental Transactions										
County	Current Tax Rate	Tourist Impact Tax (1%)	Tourist Development Taxes					Convention Development Taxes		
			Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)
Alachua	*	3	2	1						
Baker	*	2	2							
Bay	*	5	2	1	1	1				
Bradford		4	2	1	1					
Brevard	*	5	2	1	1	1				
Broward	*	5	2	1	1	1				
Calhoun		0								
Charlotte	*	5	2	1	1	1				
Citrus		3	2	1						
Clay	*	3	2	1						
Collier	*	4	2	1	1					
Columbia		2	2							
De Soto		0								
Dixie		0								
Duval	*	6	2		1	1	2			
Escambia	*	4	2	1	1					
Flagler		3	2	1						
Franklin		2	2							
Gadsden		2	2							
Gilchrist		2	2							
Glades		2	2							
Gulf	*	4	2	1	1					
Hamilton		3	2	1						
Hardee		0								
Hendry		3	2	1						
Hernando	*	3	2	1						
Highlands		2	2							
Hillsborough	*	5	2	1	1	1				
Holmes		2	2							

2009 Local Option Taxes on Transient Rental Transactions											
County	Current Tax Rate	Tourist Impact Tax (1%)	Tourist Development Taxes					Convention Development Taxes			
			Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)	
Indian River	*	4	2	1	1						
Jackson		4	2	1	1						
Jefferson		2	2								
Lafayette		0									
Lake	*	4	2	1	1						
Lee	*	5	2	1	1	1					
Leon	*	5	2	1	1	1					
Levy		2	2								
Liberty		0									
Madison		3	2	1							
Manatee	*	5	2	1	1	1					
Marion	*	2	2								
Martin	*	4	2	1	1						
Miami-Dade	*	6	2		1				3		
Monroe	*	5	2	1			1				
Nassau	*	3	2	1							
Okaloosa	*	5	2	1	1	1					
Okeechobee		3	2	1							
Orange	*	6	2	1	1	1	1				
Osceola	*	6	2	1	1	1	1				
Palm Beach	*	5	2	1	1	1					
Pasco		2	2								
Pinellas	*	5	2	1	1	1					
Polk	*	5	2	1	1	1					
Putnam	*	4	2	1	1						
Saint Johns	*	3	2	1							
Saint Lucie	*	5	2	1	1	1					
Santa Rosa	*	4	2	1	1						
Sarasota	*	4	2	1	1						
Seminole	*	5	2	1	1	1					
Sumter		2	2								
Suwannee	*	2	2								
Taylor	*	3	2	1							
Union		0									
Volusia	*	6	2		1					3	
Wakulla	*	2	2								
Walton	*	4	2	1	1						
Washington		3	2	1							
# Eligible to Levy		67	1	67	54	67	65	3	1	1	1
# Levying		60	1	60	42	31	17	3	1	1	1

County names followed by an asterisk represent those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax. See the 2009 Local Government Financial Information Handbook, prepared by the Florida Legislative Committee on Intergovernmental Relations, pp. 270-271, for more information.

As noted in the Present Situation, three municipalities in Miami-Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the Municipal Resort Tax.

VIII. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
