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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
4/2/2008	.	
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1 The Committee on Finance and Tax (Haridopolos) recommended the  
 2 following **amendment**:

**Senate Amendment (with title amendment)**

5 Between line(s) 206 and 207,  
6 insert:

7 Section 5. Section 212.03, Florida Statutes, is amended to  
8 read:

9 212.03 Transient rentals tax; rate, procedure, enforcement,  
10 exemptions.--

11 (1) It is hereby declared to be the legislative intent that  
 12 every person is exercising a taxable privilege who engages in the  
 13 business of renting, leasing, letting, or granting a license to  
 14 use any living quarters or sleeping or housekeeping  
 15 accommodations in, from, or a part of, or in connection with any  
 16 hotel, apartment house, roominghouse, ~~or~~ tourist or trailer camp,  
 17 mobile home park, recreational vehicle park, condominium, or

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18 timeshare resort. However, any person who rents, leases, lets, or  
19 grants a license to others to use, occupy, or enter upon any  
20 living quarters or sleeping or housekeeping accommodations in  
21 apartment houses, roominghouses, tourist camps, ~~or~~ trailer camps,  
22 mobile home park, recreational vehicle park, condominium, or  
23 timeshare resort, and who exclusively enters into a bona fide  
24 written agreement for continuous residence for longer than 6  
25 months in duration at such property is not exercising a taxable  
26 privilege. For the exercise of such taxable privilege, a tax is  
27 hereby levied in an amount equal to 6 percent of and on the total  
28 rental charged for such living quarters or sleeping or  
29 housekeeping accommodations by the person charging or collecting  
30 the rental. Such tax shall apply to hotels, apartment houses,  
31 roominghouses, ~~or~~ tourist or trailer camps, mobile home parks,  
32 recreational vehicle parks, condominiums, or timeshare resorts  
33 whether or not these facilities have ~~there is in connection with~~  
34 ~~any of the same~~ any dining rooms, cafes, or other places where  
35 meals or lunches are sold or served to guests.

36 (2) As used in this section, the terms "rent," "rental,"  
37 "rentals," and "rental payments" mean the amount received by a  
38 person operating transient accommodations for the use or securing  
39 of any living quarters or sleeping or housekeeping accommodations  
40 in, from, or a part of, or in connection with any hotel,  
41 apartment house, roominghouse, mobile home park, recreational  
42 vehicle park, condominium, timeshare resort, or tourist or  
43 trailer camp. The phrase "person operating transient  
44 accommodations" means the person conducting the daily affairs of  
45 the physical facilities furnishing transient accommodations who  
46 is responsible for providing the services commonly associated  
47 with operating the facilities furnishing transient accommodations

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48 regardless of whether such commonly associated services are  
49 provided by third parties. The terms "consideration" and "rents"  
50 do not include payments received by unrelated persons for  
51 facilitating the booking of reservations for or on behalf of the  
52 lessees or licensees at hotels, apartment houses, roominghouses,  
53 mobile home parks, recreational vehicle parks, condominiums,  
54 timeshare resorts, or tourist or trailer camps in this state.  
55 "Unrelated person" means a person who is not in the same  
56 affiliated group of corporations pursuant to s. 1504 of the  
57 Internal Revenue Code of 1986, as amended.

58 (3) Tax shall be due on the consideration paid for  
59 occupancy in this state pursuant to a regulated short-term  
60 product, as defined in chapter 721, or occupancy in this state  
61 pursuant to a product that would be deemed a regulated short-term  
62 product if the agreement to purchase the short-term right was  
63 executed in this state. Such tax shall be collected on the last  
64 day of occupancy within the state unless such consideration is  
65 applied to the purchase of a timeshare estate. Notwithstanding  
66 the provisions of subsections (1) and (2), the occupancy of an  
67 accommodation of a timeshare resort pursuant to a timeshare plan,  
68 a multisite timeshare plan, or an exchange transaction in an  
69 exchange program, as defined in chapter 721, by the owner of a  
70 timeshare interest or such owner's guest, which guest is not  
71 paying monetary consideration to the owner or to a third party  
72 for the benefit of the owner, is not a privilege subject to  
73 taxation under this section. A membership or transaction fee paid  
74 by a timeshare owner which does not provide the timeshare owner  
75 with the right to occupy any specific timeshare unit but merely  
76 provides the timeshare owner with the opportunity to exchange a  
77 timeshare interest through an exchange program is a service



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78 | charge and not subject to tax.

79 |       (4) Consideration paid for the purchase of a timeshare  
80 | license in a timeshare plan, as defined in chapter 721, is rent  
81 | subject to tax under this section.

82 |       (5)(2) The tax provided for herein shall be in addition to  
83 | the total amount of the rental, shall be charged by the ~~lessor or~~  
84 | person operating transient accommodations subject to the tax  
85 | under this chapter ~~receiving the rent~~ in and by said rental  
86 | arrangement to the ~~lessee or~~ person paying the rental, and shall  
87 | be due and payable at the time of the receipt of such rental  
88 | payment by the ~~lessor or~~ person operating transient  
89 | ~~accommodations, as defined in this chapter, who receives said~~  
90 | ~~rental or payment. The ~~owner, lessor, or~~ person operating~~  
91 | ~~transient accommodations~~ receiving the rent shall remit the tax  
92 | to the department on the amount of rent received at the times and  
93 | in the manner hereinafter provided for dealers to remit taxes  
94 | under this chapter. The same duties imposed by this chapter upon  
95 | dealers in tangible personal property respecting the collection  
96 | and remission of the tax; the making of returns; the keeping of  
97 | books, records, and accounts; and the compliance with the rules  
98 | and regulations of the department in the administration of this  
99 | chapter shall apply to and be binding upon all persons who manage  
100 | or operate hotels, apartment houses, roominghouses, tourist and  
101 | trailer camps, and the rental of condominium units, and to all  
102 | persons who collect or receive such rents on behalf of such owner  
103 | or lessor taxable under this chapter. The person operating  
104 | transient accommodations shall separately state the tax from the  
105 | rental charged on the receipt, invoice, or other documentation  
106 | issued with respect to charges for transient accommodations.  
107 | Persons facilitating the booking of reservations who are



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108 unrelated to the person operating the transient accommodations in  
109 which the reservation is booked are not required to separately  
110 state amounts charged on the receipt, invoice, or other  
111 documentation issued by the person facilitating the booking of  
112 the reservation. Any amounts specifically collected as a tax are  
113 state funds and must be remitted as tax.

114 ~~(6)(3)~~ When rentals are received by way of property, goods,  
115 wares, merchandise, services, or other things of value, the tax  
116 shall be at the rate of 6 percent of the value of the property,  
117 goods, wares, merchandise, services, or other things of value.

118 ~~(7)(4)~~ The tax levied by this section shall not apply to,  
119 be imposed upon, or collected from any person who shall have  
120 entered into a bona fide written lease for longer than 6 months  
121 in duration for continuous residence at any one hotel, apartment  
122 house, roominghouse, tourist or trailer camp, or condominium, or  
123 to any person who shall reside continuously longer than 6 months  
124 at any one hotel, apartment house, roominghouse, tourist or  
125 trailer camp, or condominium and shall have paid the tax levied  
126 by this section for 6 months of residence in any one hotel,  
127 roominghouse, apartment house, tourist or trailer camp, or  
128 condominium. Notwithstanding other provisions of this chapter, no  
129 tax shall be imposed upon rooms provided guests when there is no  
130 consideration involved between the guest and the public lodging  
131 establishment. Further, any person who, on the effective date of  
132 this act, has resided continuously for 6 months at any one hotel,  
133 apartment house, roominghouse, tourist or trailer camp, or  
134 condominium, or, if less than 6 months, has paid the tax imposed  
135 herein until he or she shall have resided continuously for 6  
136 months, shall thereafter be exempt, so long as such person shall  
137 continuously reside at such location. The Department of Revenue



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138 shall have the power to reform the rental contract for the  
139 purposes of this chapter if the rental payments are collected in  
140 other than equal daily, weekly, or monthly amounts so as to  
141 reflect the actual consideration to be paid in the future for the  
142 right of occupancy during the first 6 months.

143 ~~(8)(5)~~ The tax imposed by this section shall constitute a  
144 lien on the property of the lessee or rentee of any sleeping  
145 accommodations in the same manner as and shall be collectible as  
146 are liens authorized and imposed by ss. 713.68 and 713.69.

147 ~~(9)(6)~~ It is the legislative intent that every person is  
148 engaging in a taxable privilege who leases or rents parking or  
149 storage spaces for motor vehicles in parking lots or garages, who  
150 leases or rents docking or storage spaces for boats in boat docks  
151 or marinas, or who leases or rents tie-down or storage space for  
152 aircraft at airports. For the exercise of this privilege, a tax  
153 is hereby levied at the rate of 6 percent on the total rental  
154 charged.

155 ~~(10)(7)~~(a) Full-time students enrolled in an institution  
156 offering postsecondary education and military personnel currently  
157 on active duty who reside in the facilities described in  
158 subsection (1) shall be exempt from the tax imposed by this  
159 section. The department shall be empowered to determine what  
160 shall be deemed acceptable proof of full-time enrollment. The  
161 exemption contained in this subsection shall apply irrespective  
162 of any other provisions of this section. The tax levied by this  
163 section shall not apply to or be imposed upon or collected on the  
164 basis of rentals to any person who resides in any building or  
165 group of buildings intended primarily for lease or rent to  
166 persons as their permanent or principal place of residence.



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167 (b) It is the intent of the Legislature that this  
168 subsection provide tax relief for persons who rent living  
169 accommodations rather than own their homes, while still providing  
170 a tax on the rental of lodging facilities that primarily serve  
171 transient guests.

172 (c) The rental of facilities, as defined in s.  
173 212.02(10)(f), which are intended primarily for rental as a  
174 principal or permanent place of residence is exempt from the tax  
175 imposed by this chapter. The rental of such facilities that  
176 primarily serve transient guests is not exempt by this  
177 subsection. In the application of this law, or in making any  
178 determination against the exemption, the department shall  
179 consider the facility as primarily serving transient guests  
180 unless the facility owner makes a verified declaration on a form  
181 prescribed by the department that more than half of the total  
182 rental units available are occupied by tenants who have a  
183 continuous residence in excess of 3 months. The owner of a  
184 facility declared to be exempt by this paragraph must make a  
185 determination of the taxable status of the facility at the end of  
186 the owner's accounting year using any consecutive 3-month period  
187 at least one month of which is in the accounting year. The owner  
188 must use a selected consecutive 3-month period during each annual  
189 redetermination. In the event that an exempt facility no longer  
190 qualifies for exemption by this paragraph, the owner must notify  
191 the department on a form prescribed by the department by the 20th  
192 day of the first month of the owner's next succeeding accounting  
193 year that the facility no longer qualifies for such exemption.  
194 The tax levied by this section shall apply to the rental of  
195 facilities that no longer qualify for exemption under this  
196 paragraph beginning the first day of the owner's next succeeding



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197 accounting year. The provisions of this paragraph do not apply to  
198 mobile home lots regulated under chapter 723.

199 (d) The rental of living accommodations in migrant labor  
200 camps is not taxable under this section. "Migrant labor camps"  
201 are defined as one or more buildings or structures, tents,  
202 trailers, or vehicles, or any portion thereof, together with the  
203 land appertaining thereto, established, operated, or used as  
204 living quarters for seasonal, temporary, or migrant workers.

205 Section 6. Subsection (3) of section 212.0305, Florida  
206 Statutes, is amended to read:

207 212.0305 Convention development taxes; intent;  
208 administration; authorization; use of proceeds.--

209 (3) APPLICATION; ADMINISTRATION; PENALTIES.--

210 (a) The convention development tax on transient rentals  
211 imposed by the governing body of any county authorized to so levy  
212 shall apply to the amount of any payment made by any person to  
213 rent, lease, or use for a period of 6 months or less any living  
214 quarters or accommodations in a hotel, apartment hotel, motel,  
215 resort motel, apartment, apartment motel, roominghouse, timeshare  
216 resort, tourist or trailer camp, mobile home park, recreational  
217 vehicle park, or condominium. When receipt of consideration is by  
218 way of property other than money, the tax shall be levied and  
219 imposed on the fair market value of such nonmonetary  
220 consideration. Any payment made by a person to rent, lease, or  
221 use any living quarters or accommodations which are exempt from  
222 the tax imposed under s. 212.03 shall likewise be exempt from any  
223 tax imposed under this section.

224 (b) As used in this section, the terms "payment" and  
225 "consideration" mean the amount received by a person operating  
226 transient accommodations for the use or securing the use of any

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227 living quarters or sleeping or housekeeping accommodations in,  
228 from, or a part of, or in connection with any hotel, apartment  
229 house, roominghouse, timeshare resort, or tourist or trailer  
230 camp. The phrase "person operating transient accommodations"  
231 means the person conducting the daily affairs of the physical  
232 facilities furnishing transient accommodations who is responsible  
233 for providing the services commonly associated with operating the  
234 facilities furnishing transient accommodations regardless of  
235 whether such commonly associated services are provided by third  
236 parties. The terms "consideration" and "rents" do not include  
237 payments received by unrelated persons for facilitating the  
238 booking of reservations for or on behalf of the lessees or  
239 licensees at hotels, apartment houses, roominghouses, mobile home  
240 parks, recreational vehicle parks, condominiums, timeshare  
241 resorts, or tourist or trailer camps in this state. "Unrelated  
242 person" means a person who is not in the same affiliated group of  
243 corporations pursuant to s. 1504 of the Internal Revenue Code of  
244 1986, as amended.

245 (c) Tax shall be due on the consideration paid for  
246 occupancy in the county pursuant to a regulated short-term  
247 product, as defined in chapter 721, or occupancy in the county  
248 pursuant to a product that would be deemed a regulated short-term  
249 product if the agreement to purchase the short-term right was  
250 executed in this state. Such tax shall be collected on the last  
251 day of occupancy within the county unless such consideration is  
252 applied to the purchase of a timeshare estate. Notwithstanding  
253 the provisions of paragraph (b), the occupancy of an  
254 accommodation of a timeshare resort pursuant to a timeshare plan,  
255 a multisite timeshare plan, or an exchange transaction in an  
256 exchange program, as defined in chapter 721, by the owner of a



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257 timeshare interest or such owner's guest, which guest is not  
258 paying monetary consideration to the owner or to a third party  
259 for the benefit of the owner, is not a privilege subject to  
260 taxation under this section. A membership or transaction fee paid  
261 by a timeshare owner which does not provide the timeshare owner  
262 with the right to occupy any specific timeshare unit but merely  
263 provides the timeshare owner with the opportunity to exchange a  
264 timeshare interest through an exchange program is a service  
265 charge and not subject to tax.

266 (d) Consideration paid for the purchase of a timeshare  
267 license in a timeshare plan, as defined in chapter 721, is rent  
268 subject to tax under this section.

269 (e) ~~(b)~~ The tax shall be charged by the person receiving the  
270 consideration for the lease or rental, and the tax shall be  
271 collected from the lessee, tenant, or customer at the time of  
272 payment of the consideration for such lease or rental. The person  
273 operating transient accommodations shall separately state the tax  
274 from the rental charged on the receipt, invoice, or other  
275 documentation issued with respect to charges for transient  
276 accommodations. Persons facilitating the booking of reservations  
277 who are unrelated to the person operating the transient  
278 accommodations in which the reservation is booked are not  
279 required to separately state amounts charged on the receipt,  
280 invoice, or other documentation issued by the person facilitating  
281 the booking of the reservation. Any amounts specifically  
282 collected as a tax are county funds and must be remitted as tax.

283 (f) ~~(e)~~ The person receiving the consideration for such  
284 rental or lease shall receive, account for, and remit the tax to  
285 the department at the time and in the manner provided for persons  
286 who collect and remit taxes under s. 212.03. The same duties and

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287 | privileges imposed by this chapter upon dealers in tangible  
288 | property respecting the collection and remission of tax; the  
289 | making of returns; the keeping of books, records, and accounts;  
290 | and compliance with the rules of the department in the  
291 | administration of this chapter apply to and are binding upon all  
292 | persons who are subject to the provisions of this section.  
293 | However, the department may authorize a quarterly return and  
294 | payment when the tax remitted by the dealer for the preceding  
295 | quarter did not exceed \$25.

296 |       (g)~~(d)~~ The department shall keep records showing the amount  
297 | of taxes collected, which records shall disclose the taxes  
298 | collected from each county in which a local government resort tax  
299 | is levied. These records shall be subject to the provisions of s.  
300 | 213.053 and are confidential and exempt from the provisions of s.  
301 | 119.07(1).

302 |       (h)~~(e)~~ The collections received by the department from the  
303 | tax, less costs of administration, shall be paid and returned  
304 | monthly to the county which imposed the tax, for use by the  
305 | county as provided in this section. Such receipts shall be placed  
306 | in a specific trust fund or funds created by the county.

307 |       (i)~~(f)~~ The department shall adopt ~~promulgate such~~ rules and  
308 | ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~ necessary to  
309 | effectuate the purposes of this section. The department is  
310 | authorized to establish audit procedures and to assess for  
311 | delinquent taxes.

312 |       (j)~~(g)~~ The estimated tax provisions contained in s. 212.11  
313 | do not apply to the administration of any tax levied under this  
314 | section.

315 |       (k)~~(h)~~ Any person taxable under this section who, ~~either~~ by  
316 | himself or herself or through the person's agents or employees,

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317 fails or refuses to charge and collect the taxes herein provided  
318 from the person paying any rental or lease is, in addition to  
319 being personally liable for the payment of the tax, guilty of a  
320 misdemeanor of the first degree, punishable as provided in s.  
321 775.082 or s. 775.083.

322 (l)~~(i)~~ A ~~no~~ person may not ~~shall~~ advertise or hold out to  
323 the public in any manner, directly or indirectly, that he or she  
324 will absorb all or any part of the tax; that he or she will  
325 relieve the person paying the rental of the payment of all or any  
326 part of the tax; or that the tax will not be added to the rental  
327 or lease consideration or, if added, that the tax or any part  
328 thereof will be refunded or refused, either directly or  
329 indirectly, by any method whatsoever. Any person who willfully  
330 violates any provision of this paragraph is guilty of a  
331 misdemeanor of the first degree, punishable as provided in s.  
332 775.082 or s. 775.083.

333 (m)~~(j)~~ The tax shall constitute a lien on the property of  
334 the lessee, customer, or tenant in the same manner as, and shall  
335 be collectible as are, liens authorized and imposed by ss.  
336 713.67, 713.68, and 713.69.

337 (n)~~(k)~~ Any tax levied pursuant to this section shall be in  
338 addition to any other tax imposed pursuant to this chapter and in  
339 addition to all other taxes and fees and the consideration for  
340 the rental or lease.

341 (o)~~(l)~~ The department shall administer the taxes levied  
342 herein as increases in the rate of the tax authorized in s.  
343 125.0104. The department shall collect and enforce the provisions  
344 of this section and s. 125.0104 in conjunction with each other in  
345 those counties authorized to levy the taxes authorized herein.  
346 The department shall distribute the proceeds received from the

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347 taxes levied pursuant to this section and s. 125.0104 in  
348 proportion to the rates of the taxes authorized to the  
349 appropriate trust funds as provided by law. In the event of  
350 underpayment of the total amount due by a taxpayer pursuant to  
351 this section and s. 125.0104, the department shall distribute the  
352 amount received in proportion to the rates of the taxes  
353 authorized to the appropriate trust funds as provided by law and  
354 the penalties and interest due on both of said taxes shall be  
355 applicable.

356 Section 7. The amendments made by this act to ss. 212.03  
357 and 212.0305, Florida Statutes, are intended as clarifying and  
358 remedial in nature and are not a basis for assessments of tax for  
359 periods before July 1, 2008, or for refunds of tax for periods  
360 before July 1, 2008.

361 Section 8. Paragraph (a) of subsection (1) of section  
362 212.031, Florida Statutes, is amended to read:

363 212.031 Tax on rental or license fee for use of real  
364 property.--

365 (1)(a) It is declared to be the legislative intent that  
366 every person is exercising a taxable privilege who engages in the  
367 business of renting, leasing, letting, or granting a license for  
368 the use of any real property unless such property is:

369 1. Assessed as agricultural property under s. 193.461.

370 2. Used exclusively as dwelling units.

371 3. Property subject to tax on parking, docking, or storage  
372 spaces under s. 212.03(9) ~~s. 212.03(6)~~.

373 4. Recreational property or the common elements of a  
374 condominium when subject to a lease between the developer or  
375 owner thereof and the condominium association in its own right or  
376 as agent for the owners of individual condominium units or the



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377 owners of individual condominium units. However, only the lease  
378 payments on such property shall be exempt from the tax imposed by  
379 this chapter, and any other use made by the owner or the  
380 condominium association shall be fully taxable under this  
381 chapter.

382         5. A public or private street or right-of-way and poles,  
383 conduits, fixtures, and similar improvements located on such  
384 streets or rights-of-way, occupied or used by a utility or  
385 provider of communications services, as defined by s. 202.11, for  
386 utility or communications or television purposes. For purposes of  
387 this subparagraph, the term "utility" means any person providing  
388 utility services as defined in s. 203.012. This exception also  
389 applies to property, wherever located, on which the following are  
390 placed: towers, antennas, cables, accessory structures, or  
391 equipment, not including switching equipment, used in the  
392 provision of mobile communications services as defined in s.  
393 202.11. For purposes of this chapter, towers used in the  
394 provision of mobile communications services, as defined in s.  
395 202.11, are considered to be fixtures.

396         6. A public street or road which is used for transportation  
397 purposes.

398         7. Property used at an airport exclusively for the purpose  
399 of aircraft landing or aircraft taxiing or property used by an  
400 airline for the purpose of loading or unloading passengers or  
401 property onto or from aircraft or for fueling aircraft.

402         8.a. Property used at a port authority, as defined in s.  
403 315.02(2), exclusively for the purpose of oceangoing vessels or  
404 tugs docking, or such vessels mooring on property used by a port  
405 authority for the purpose of loading or unloading passengers or  
406 cargo onto or from such a vessel, or property used at a port



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407 authority for fueling such vessels, or to the extent that the  
408 amount paid for the use of any property at the port is based on  
409 the charge for the amount of tonnage actually imported or  
410 exported through the port by a tenant.

411 b. The amount charged for the use of any property at the  
412 port in excess of the amount charged for tonnage actually  
413 imported or exported shall remain subject to tax except as  
414 provided in sub-subparagraph a.

415 9. Property used as an integral part of the performance of  
416 qualified production services. As used in this subparagraph, the  
417 term "qualified production services" means any activity or  
418 service performed directly in connection with the production of a  
419 qualified motion picture, as defined in s. 212.06(1)(b), and  
420 includes:

421 a. Photography, sound and recording, casting, location  
422 managing and scouting, shooting, creation of special and optical  
423 effects, animation, adaptation (language, media, electronic, or  
424 otherwise), technological modifications, computer graphics, set  
425 and stage support (such as electricians, lighting designers and  
426 operators, greensmen, prop managers and assistants, and grips),  
427 wardrobe (design, preparation, and management), hair and makeup  
428 (design, production, and application), performing (such as  
429 acting, dancing, and playing), designing and executing stunts,  
430 coaching, consulting, writing, scoring, composing,  
431 choreographing, script supervising, directing, producing,  
432 transmitting dailies, dubbing, mixing, editing, cutting, looping,  
433 printing, processing, duplicating, storing, and distributing;

434 b. The design, planning, engineering, construction,  
435 alteration, repair, and maintenance of real or personal property  
436 including stages, sets, props, models, paintings, and facilities



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437 principally required for the performance of those services listed  
438 in sub-subparagraph a.; and

439 c. Property management services directly related to  
440 property used in connection with the services described in sub-  
441 subparagraphs a. and b.

442

443 This exemption will inure to the taxpayer upon presentation of  
444 the certificate of exemption issued to the taxpayer under the  
445 provisions of s. 288.1258.

446 10. Leased, subleased, licensed, or rented to a person  
447 providing food and drink concessionaire services within the  
448 premises of a convention hall, exhibition hall, auditorium,  
449 stadium, theater, arena, civic center, performing arts center,  
450 publicly owned recreational facility, or any business operated  
451 under a permit issued pursuant to chapter 550. A person providing  
452 retail concessionaire services involving the sale of food and  
453 drink or other tangible personal property within the premises of  
454 an airport shall be subject to tax on the rental of real property  
455 used for that purpose, but shall not be subject to the tax on any  
456 license to use the property. For purposes of this subparagraph,  
457 the term "sale" shall not include the leasing of tangible  
458 personal property.

459 11. Property occupied pursuant to an instrument calling for  
460 payments which the department has declared, in a Technical  
461 Assistance Advisement issued on or before March 15, 1993, to be  
462 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
463 Administrative Code; provided that this subparagraph shall only  
464 apply to property occupied by the same person before and after  
465 the execution of the subject instrument and only to those

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466 payments made pursuant to such instrument, exclusive of renewals  
467 and extensions thereof occurring after March 15, 1993.

468 12. Rented, leased, subleased, or licensed to a  
469 concessionaire by a convention hall, exhibition hall, auditorium,  
470 stadium, theater, arena, civic center, performing arts center, or  
471 publicly owned recreational facility, during an event at the  
472 facility, to be used by the concessionaire to sell souvenirs,  
473 novelties, or other event-related products. This subparagraph  
474 applies only to that portion of the rental, lease, or license  
475 payment which is based on a percentage of sales and not based on  
476 a fixed price. This subparagraph is repealed July 1, 2009.

477 13. Property used or occupied predominantly for space  
478 flight business purposes. As used in this subparagraph, "space  
479 flight business" means the manufacturing, processing, or assembly  
480 of a space facility, space propulsion system, space vehicle,  
481 satellite, or station of any kind possessing the capacity for  
482 space flight, as defined by s. 212.02(23), or components thereof,  
483 and also means the following activities supporting space flight:  
484 vehicle launch activities, flight operations, ground control or  
485 ground support, and all administrative activities directly  
486 related thereto. Property shall be deemed to be used or occupied  
487 predominantly for space flight business purposes if more than 50  
488 percent of the property, or improvements thereon, is used for one  
489 or more space flight business purposes. Possession by a landlord,  
490 lessor, or licensor of a signed written statement from the  
491 tenant, lessee, or licensee claiming the exemption shall relieve  
492 the landlord, lessor, or licensor from the responsibility of  
493 collecting the tax, and the department shall look solely to the  
494 tenant, lessee, or licensee for recovery of such tax if it  
495 determines that the exemption was not applicable.



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496 Section 9. Subsection (6) of section 213.015, Florida  
497 Statutes, is amended to read:

498 213.015 Taxpayer rights.--There is created a Florida  
499 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
500 and property of Florida taxpayers are adequately safeguarded and  
501 protected during tax assessment, collection, and enforcement  
502 processes administered under the revenue laws of this state. The  
503 Taxpayer's Bill of Rights compiles, in one document, brief but  
504 comprehensive statements which explain, in simple, nontechnical  
505 terms, the rights and obligations of the Department of Revenue  
506 and taxpayers. Section 192.0105 provides additional rights  
507 afforded to payors of property taxes and assessments. The rights  
508 afforded taxpayers to ensure that their privacy and property are  
509 safeguarded and protected during tax assessment and collection  
510 are available only insofar as they are implemented in other parts  
511 of the Florida Statutes or rules of the Department of Revenue.  
512 The rights so guaranteed Florida taxpayers in the Florida  
513 Statutes and the departmental rules are:

514 (6) The right to be informed of impending collection  
515 actions which require sale or seizure of property or freezing of  
516 assets, except jeopardy assessments, and the right to at least 30  
517 days' notice in which to pay the liability or seek further review  
518 (see ss. 198.20, 199.262, 201.16, 206.075, 206.24, 211.125(5),  
519 212.03(5), 212.0305(3)(m) ~~212.0305(3)(j)~~, 212.04(7), 212.14(1),  
520 213.73(3), 213.731, and 220.739).

521  
522 ===== T I T L E A M E N D M E N T =====

523 And the title is amended as follows:

524 On line(s) 10, after the first semicolon,  
525 insert:

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526 | amending ss. 212.03 and 212.0305, F.S.; revising the list  
527 | of living quarters or sleeping or housekeeping  
528 | accommodations that are subject to taxation; providing  
529 | definitions; providing for taxation of regulated short-  
530 | term products; providing that the occupancy of an  
531 | accommodation of a timeshare resort and membership or  
532 | transaction fee paid by a timeshare owner is not a  
533 | privilege subject to taxation; providing that  
534 | consideration paid for the purchase of a timeshare license  
535 | in a timeshare plan is rent subject to taxation; requiring  
536 | the person operating transient accommodations to  
537 | separately state the tax charged on a receipt or other  
538 | documentation; providing that persons facilitating the  
539 | booking of reservations are not required to separately  
540 | state tax amounts charged; requiring that such amounts be  
541 | remitted as tax and classified as county funds; specifying  
542 | that certain provisions of the act are clarifying and  
543 | remedial in nature and are not a basis for assessments of  
544 | tax or for refunds of tax for periods before the effective  
545 | date of the act; amending ss. 212.031 and 213.015, F.S.;  
546 | conforming cross-references;