

By Senator Gaetz

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 125.0104, F.S.; providing
4 definitions related to the tourist development tax;
5 requiring the owner of or the person operating
6 transient accommodations to separately state the
7 amount of the tourist development tax collected and
8 the consideration charged on a receipt, invoice, or
9 other documentation; exempting certain unrelated
10 persons from the requirement to separately state the
11 amount of the tourist development tax; providing that
12 the proceeds of the tourist development tax are county
13 funds; amending s. 125.0108, F.S.; providing
14 definitions related to the tourist impact tax;
15 requiring the owner of or the person operating
16 transient accommodations to separately state the
17 amount of the tourist impact tax collected and the
18 consideration charged on a receipt, invoice, or other
19 documentation; exempting certain unrelated persons
20 from the requirement to separately state the amount of
21 the tourist impact tax; providing that the proceeds of
22 the tourist impact tax are county funds; amending s.
23 212.03, F.S.; providing definitions related to the
24 transient rentals tax; requiring the owner of or the
25 person operating transient accommodations to
26 separately state the amount of the transient rentals
27 tax collected and the consideration charged on a
28 receipt, invoice, or other documentation; exempting
29 certain unrelated persons from the requirement to

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30 separately state the amount of the transient rentals
31 tax; providing that the proceeds of the transient
32 rentals tax are state funds; amending s. 212.0305,
33 F.S.; providing definitions related to the convention
34 development tax; requiring the owner of or the person
35 operating transient accommodations to separately state
36 the amount of the convention development tax collected
37 and the consideration charged on a receipt, invoice,
38 or other documentation; exempting certain unrelated
39 persons from the requirement to separately state the
40 amount of the convention development tax; providing
41 that the proceeds of the convention development tax
42 are county funds; amending s. 213.30, F.S.;

43 authorizing the Department of Revenue to compensate
44 county governments for providing certain information
45 to the department; specifying a payment amount;
46 amending ss. 1 and 3, ch. 67-930, Laws of Florida, as
47 amended; providing definitions relating to the
48 municipal resort tax; requiring the owner of or the
49 person operating transient accommodations to
50 separately state the amount of the municipal resort
51 tax on a receipt, invoice, or other documentation;
52 exempting certain unrelated persons from the
53 requirement to separately state the amount of the
54 municipal resort tax; providing that the proceeds of
55 the municipal resort tax are city or town funds;
56 providing that the act is clarifying and remedial in
57 nature; providing that the act does not affect
58 litigation that was initiated before the effective

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59 date of the act and that relates to laws amended by
60 the act; providing an effective date.
61

62 Be It Enacted by the Legislature of the State of Florida:
63

64 Section 1. Paragraphs (a) and (f) of subsection (3) of
65 section 125.0104, Florida Statutes, are amended to read:

66 125.0104 Tourist development tax; procedure for levying;
67 authorized uses; referendum; enforcement.—

68 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

69 (a)1. It is declared to be the intent of the Legislature
70 that every person who rents, leases, or lets for consideration
71 any living quarters or accommodations in any hotel, apartment
72 hotel, motel, resort motel, apartment, apartment motel,
73 roominghouse, mobile home park, recreational vehicle park,
74 condominium, or timeshare resort for a term of 6 months or less
75 is exercising a privilege that ~~which~~ is subject to taxation
76 under this section, unless such person rents, leases, or lets
77 for consideration any living quarters or accommodations that
78 ~~which~~ are exempt according to the provisions of chapter 212.

79 ~~2.a.~~ Tax is ~~shall be~~ due on the consideration paid for
80 occupancy in the county pursuant to a regulated short-term
81 product, as defined in s. 721.05, or occupancy in the county
82 pursuant to a product that would be deemed a regulated short-
83 term product if the agreement to purchase the short-term right
84 had been ~~were~~ executed in this state. This ~~Such~~ tax shall be
85 collected on the last day of occupancy within the county unless
86 such consideration is applied to the purchase of a timeshare
87 estate. The occupancy of an accommodation of a timeshare resort

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88 pursuant to a timeshare plan, a multisite timeshare plan, or an
89 exchange transaction in an exchange program, as defined in s.
90 721.05, by the owner of a timeshare interest or ~~the~~ such owner's
91 guest, if that ~~which~~ guest is not paying monetary consideration
92 to the owner or to a third party for the benefit of the owner,
93 is not a privilege subject to taxation under this section. A
94 membership or transaction fee paid by a timeshare owner which
95 ~~that~~ does not provide the timeshare owner with the right to
96 occupy any specific timeshare unit but merely provides the
97 timeshare owner with the opportunity to exchange a timeshare
98 interest through an exchange program is a service charge and is
99 not subject to taxation under this section.

100 3.b. Consideration paid for the purchase of a timeshare
101 license in a timeshare plan, as defined in s. 721.05, is rent
102 subject to taxation under this section.

103 4. As used in this section, the terms "consideration,"
104 "rental," and "rents" mean the amount received by the owner of
105 or the person operating transient accommodations for the use of
106 any living quarters or sleeping or housekeeping accommodations
107 in, from, or a part of, or in connection with, a hotel,
108 apartment house, roominghouse, timeshare resort, tourist or
109 trailer camp, mobile home park, recreational vehicle park, or
110 condominium. The term "person operating transient
111 accommodations" means the person who conducts the daily affairs
112 of the physical facilities that furnish transient accommodations
113 and who is responsible for providing any of the services
114 commonly associated with operating those facilities, including
115 providing physical access, regardless of whether the commonly
116 associated services are provided by an unrelated person. The

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117 terms "consideration," "rental," and "rents" do not include a
118 payment received by an unrelated person from a lessee, tenant,
119 or customer for facilitating the booking of reservations for or
120 on behalf of the lessee, tenant, or customer at a hotel,
121 apartment house, roominghouse, timeshare resort, tourist or
122 trailer camp, mobile home park, recreational vehicle park, or
123 condominium in this state. The term "unrelated person" means a
124 person who is not related to the owner of or to the person
125 operating transient accommodations within the meaning of s.
126 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
127 1986, as amended.

128 (f) The tourist development tax shall be charged by the
129 person receiving the consideration for the lease or rental, and
130 it shall be collected from the lessee, tenant, or customer at
131 the time of payment of the consideration for the ~~such~~ lease or
132 rental. The owner of or the person operating transient
133 accommodations shall separately state the amount of the tax
134 collected and the consideration charged on the receipt, invoice,
135 or other documentation issued with respect to charges for
136 transient accommodations. A person who facilitates the booking
137 of a reservation and who is an unrelated person with respect to
138 the owner of or person operating transient accommodations that
139 are the subject of the booking is not required to separately
140 state amounts charged on the receipt, invoice, or other
141 documentation. Any amounts specifically collected as tax are
142 county funds and shall be remitted as tax.

143 Section 2. Section 125.0108, Florida Statutes, is amended
144 to read:

145 125.0108 Areas of critical state concern; tourist impact

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146 tax.—

147 (1) (a) Subject to the provisions of this section, any
148 county creating a land authority pursuant to s. 380.0663(1) is
149 authorized to levy, by ordinance, in the area or areas within
150 that said county designated as an area of critical state concern
151 under ~~pursuant to~~ chapter 380, a tourist impact tax on the
152 taxable privileges described in paragraph (2) (a) ~~(b)~~; however,
153 if the area or areas of critical state concern exceed ~~are~~
154 ~~greater than~~ 50 percent of the land area of the county, the tax
155 may be levied throughout the entire county. Such tax is ~~shall~~
156 ~~be~~ effective unless ~~and until~~ land development regulations
157 and a local comprehensive plan that meet the requirements of
158 chapter 380 have become effective and such tax is approved by
159 referendum as provided for in subsection (6) ~~(5)~~.

160 (b) As used in this section, the terms "consideration,"
161 "rental," and "rents" mean the amount received by the owner of
162 or the person operating transient accommodations for the use of
163 any living quarters or sleeping or housekeeping accommodations
164 in, from, or a part of, or in connection with, a hotel,
165 apartment house, roominghouse, timeshare resort, tourist or
166 trailer camp, mobile home park, recreational vehicle park, or
167 condominium. The term "person operating transient
168 accommodations" means the person who conducts the daily affairs
169 of the physical facilities that furnish transient accommodations
170 and who is responsible for providing any of the services
171 commonly associated with operating those facilities, including
172 providing physical access, regardless of whether those commonly
173 associated services are provided by unrelated persons. The terms
174 "consideration," "rental," and "rents" do not include a payment

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175 received by an unrelated person from a lessee, tenant, or
176 customer for facilitating the booking of reservations for or on
177 behalf of the lessee, tenant, or customers at a hotel, apartment
178 house, roominghouse, timeshare resort, tourist or trailer camp,
179 mobile home park, recreational vehicle park, or condominium in
180 this state. The term "unrelated person" means a person who is
181 not related to the owner of or to the person operating transient
182 accommodations within the meaning of s. 1504, s. 267(b), or s.
183 707(b) of the Internal Revenue Code of 1986, as amended.

184 (2) (a) ~~(b) 1.~~ It is declared to be the intent of the
185 Legislature that every person who rents, leases, or lets for
186 consideration any living quarters or accommodations in any
187 hotel, apartment hotel, motel, resort motel, apartment,
188 apartment motel, roominghouse, mobile home park, recreational
189 vehicle park, condominium, or timeshare resort for a term of 6
190 months or less, unless the ~~such~~ establishment is exempt from the
191 tax imposed by s. 212.03, is exercising a taxable privilege on
192 the proceeds therefrom under this section.

193 (b) 1.2.a. Tax is ~~shall be~~ due on the consideration paid for
194 occupancy in the county pursuant to a regulated short-term
195 product, as defined in s. 721.05, or occupancy in the county
196 pursuant to a product that would be deemed a regulated short-
197 term product if the agreement to purchase the short-term right
198 had been ~~were~~ executed in this state. This ~~Such~~ tax shall be
199 collected on the last day of occupancy within the county unless
200 such consideration is applied to the purchase of a timeshare
201 estate. The occupancy of an accommodation of a timeshare resort
202 pursuant to a timeshare plan, a multisite timeshare plan, or an
203 exchange transaction in an exchange program, as defined in s.

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204 721.05, by the owner of a timeshare interest or his or her ~~such~~
205 ~~owner's~~ guest, if that ~~which~~ guest is not paying monetary
206 consideration to the owner or to a third party for the benefit
207 of the owner, is not a privilege subject to taxation under this
208 section. A membership or transaction fee paid by a timeshare
209 owner which ~~that~~ does not provide the timeshare owner with the
210 right to occupy any specific timeshare unit, but merely provides
211 the timeshare owner with the opportunity to exchange a timeshare
212 interest through an exchange program, is a service charge and is
213 not subject to taxation under this section.

214 ~~2.b.~~ Consideration paid for the purchase of a timeshare
215 license in a timeshare plan, as defined in s. 721.05, is rent
216 subject to taxation under this section.

217 (c) The governing board of the county may, by passage of a
218 resolution by four-fifths vote, repeal the ~~such~~ tax.

219 (d) The tourist impact tax shall be levied at the rate of 1
220 percent of each dollar and major fraction thereof of the total
221 consideration charged for the ~~such~~ taxable privilege. When
222 receipt of consideration is by way of property other than money,
223 the tax shall be levied and imposed on the fair market value of
224 the ~~such~~ nonmonetary consideration.

225 (e) The tourist impact tax shall be in addition to any
226 other tax imposed under ~~pursuant to~~ chapter 212 and in addition
227 to all other taxes and fees and the consideration for the
228 taxable privilege.

229 (f) The tourist impact tax shall be charged by the person
230 receiving the consideration for the taxable privilege, and it
231 shall be collected from the lessee, tenant, or customer at the
232 time of payment of the consideration for the ~~such~~ taxable

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233 privilege. The owner of or the person operating transient
234 accommodations shall separately state the amount of the tax
235 collected and the consideration charged on the receipt, invoice,
236 or other documentation issued with respect to charges for
237 transient accommodations. A person who facilitates the booking
238 of a reservation and who is an unrelated person with respect to
239 the owner of or person operating transient accommodations that
240 are the subject of the booking is not required to separately
241 state amounts charged on the receipt, invoice, or other
242 documentation. Any amounts specifically collected as tax are
243 county funds and shall be remitted as tax.

244 (g) A county that has levied the tourist impact tax
245 authorized by this section in an area or areas designated as an
246 area of critical state concern for at least 20 consecutive years
247 prior to removal of the designation may continue to levy the
248 tourist impact tax in accordance with this section for 20 years
249 following removal of the designation. After expiration of the
250 20-year period, a county may continue to levy the tourist impact
251 tax authorized by this section if the county adopts an ordinance
252 reauthorizing levy of the tax and the continued levy of the tax
253 is approved by referendum as provided for in subsection (6) ~~(5)~~.

254 ~~(3)~~ ~~(2)~~ (a) The person receiving the consideration for the
255 ~~such~~ taxable privilege and the person doing business within the
256 ~~such~~ area or areas of critical state concern or within the
257 entire county, as applicable, shall receive, account for, and
258 remit the tourist impact tax to the Department of Revenue at the
259 time and in the manner provided for persons who collect and
260 remit taxes under chapter 212. The same duties and privileges
261 imposed by chapter 212 upon dealers in tangible property,

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262 respecting the collection and remission of tax; the making of
263 returns; the keeping of books, records, and accounts; and
264 compliance with the rules of the Department of Revenue in the
265 administration of that chapter ~~shall~~ apply to and are ~~be~~ binding
266 upon all persons who are subject to the provisions of this
267 section. However, the Department of Revenue may authorize a
268 quarterly return and payment if ~~when~~ the tax remitted by the
269 dealer for the preceding quarter did not exceed \$25.

270 (b) The Department of Revenue shall keep records showing
271 the amount of taxes collected, which records shall also include
272 records disclosing the amount of taxes collected for and from
273 each county in which the tax imposed and authorized by this
274 section is applicable. These records shall be open for
275 inspection during the regular office hours of the Department of
276 Revenue, subject to the provisions of s. 213.053.

277 (c) Collections received by the Department of Revenue from
278 the tax, less costs of administration of this section, shall be
279 paid and returned monthly to the county and the land authority
280 in accordance with the provisions of subsection (4) ~~(3)~~.

281 (d) The Department of Revenue may ~~is authorized to~~ employ
282 persons and incur other expenses for which funds are
283 appropriated by the Legislature.

284 (e) The Department of Revenue may adopt ~~is empowered to~~
285 ~~promulgate such~~ rules and prescribe and publish ~~such~~ forms ~~as~~
286 ~~may be~~ necessary to effectuate the purposes of this section. The
287 department may ~~is authorized to~~ establish audit procedures and
288 ~~to~~ assess for delinquent taxes.

289 (f) The estimated tax provisions contained in s. 212.11 do
290 not apply to the administration of any tax levied under this

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291 section.

292 ~~(4)-(3)~~ All tax revenues received under ~~pursuant to~~ this
293 section, less administrative costs, shall be distributed as
294 follows:

295 (a) Fifty percent shall be transferred to the land
296 authority to be used to purchase property in the area of
297 critical state concern for which the revenue is generated. An
298 amount not to exceed 5 percent may be used for administration
299 and other costs incident to such purchases.

300 (b) Fifty percent shall be distributed to the governing
301 body of the county where the revenue was generated. Such
302 proceeds shall be used to offset the loss of ad valorem taxes
303 due to acquisitions provided for by this act.

304 ~~(5)-(4)~~ (a) Any person who is taxable under this section and
305 ~~hereunder~~ who fails or refuses to charge and collect from the
306 person paying for the taxable privilege the taxes ~~herein~~
307 provided in this section, either by himself or herself or
308 through agents or employees, ~~is, in addition to being~~ personally
309 liable for the payment of the tax and commits, ~~guilty of~~ a
310 misdemeanor of the second degree, punishable as provided in s.
311 775.082 or s. 775.083.

312 (b) A person may not ~~No person shall~~ advertise or hold out
313 to the public in any manner, directly or indirectly, that he or
314 she will absorb all or any part of the tax; that he or she will
315 relieve the person paying for the taxable privilege of the
316 payment of all or any part of the tax; or that the tax will not
317 be added to the consideration for the taxable privilege or that,
318 when added, the tax or any part thereof will be refunded or
319 refused, either directly or indirectly, by any method

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320 whatsoever. Any person who willfully violates any provision of
321 this paragraph commits ~~is guilty of~~ a misdemeanor of the second
322 degree, punishable as provided in s. 775.082 or s. 775.083.

323 (c) The tax ~~authorized to be~~ levied under ~~by~~ this section
324 constitutes ~~shall constitute~~ a lien on the property of the
325 business, lessee, customer, or tenant in the same manner as, and
326 is ~~shall be~~ collectible in the same manner as ~~are~~, liens
327 authorized and imposed in ss. 713.67, 713.68, and 713.69.

328 (6) ~~(5)~~ The tourist impact tax authorized by this section
329 shall take effect only upon express approval by a majority vote
330 of those qualified electors in the area or areas of critical
331 state concern in the county seeking to levy such tax, who vote
332 ~~voting~~ in a referendum ~~to be~~ held by the governing board of such
333 county in conjunction with a general or special election, in
334 accordance with existing ~~the~~ provisions of law relating to
335 elections ~~currently in force~~. However, if the area or areas of
336 critical state concern exceed ~~are greater than~~ 50 percent of the
337 land area of the county and the tax is to be imposed throughout
338 the entire county, the tax shall take effect only upon express
339 approval of a majority of the qualified electors of the county
340 voting in such a referendum.

341 (7) ~~(6)~~ The effective date of the levy and imposition of the
342 tourist impact tax authorized under this section shall be the
343 first day of the second month following approval of the
344 ordinance by referendum or the first day of any subsequent month
345 as may be specified in the ordinance. A certified copy of the
346 ordinance must ~~shall~~ include the time period and the effective
347 date of the tax levy and shall be provided ~~furnished~~ by the
348 county to the Department of Revenue within 10 days after passing

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349 an ordinance levying such tax and again within 10 days after
 350 approval by referendum of such tax. If applicable, the county
 351 levying the tax shall provide the Department of Revenue with a
 352 list of the businesses in the area of critical state concern
 353 where the tourist impact tax is levied by zip code or other
 354 means of identification. Notwithstanding the provisions of s.
 355 213.053, the Department of Revenue shall assist the county in
 356 compiling the ~~such~~ list ~~of businesses~~. The tourist impact tax,
 357 if not repealed sooner pursuant to paragraph (2) (c) ~~(1) (e)~~,
 358 shall be repealed 10 years after the date the area of critical
 359 state concern designation is removed.

360 Section 3. Paragraph (b) of subsection (1) and subsection
 361 (2) of section 212.03, Florida Statutes, are amended to read:

362 212.03 Transient rentals tax; rate, procedure, enforcement,
 363 exemptions.-

364 (1)

365 (b)1. Tax is ~~shall be~~ due on the consideration paid for
 366 occupancy in the county pursuant to a regulated short-term
 367 product, as defined in s. 721.05, or occupancy in the county
 368 pursuant to a product that would be deemed a regulated short-
 369 term product if the agreement to purchase the short-term right
 370 had been ~~was~~ executed in this state. Such tax shall be collected
 371 on the last day of occupancy within the county unless such
 372 consideration is applied to the purchase of a timeshare estate.
 373 The occupancy of an accommodation of a timeshare resort pursuant
 374 to a timeshare plan, a multisite timeshare plan, or an exchange
 375 transaction in an exchange program, as defined in s. 721.05, by
 376 the owner of a timeshare interest or such owner's guest, if that
 377 ~~which~~ guest is not paying monetary consideration to the owner or

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378 to a third party for the benefit of the owner, is not a
379 privilege subject to taxation under this section. A membership
380 or transaction fee paid by a timeshare owner which ~~that~~ does not
381 provide the timeshare owner with the right to occupy any
382 specific timeshare unit but merely provides the timeshare owner
383 with the opportunity to exchange a timeshare interest through an
384 exchange program is a service charge and is not subject to
385 taxation under this section.

386 2. Consideration paid for the purchase of a timeshare
387 license in a timeshare plan, as defined in s. 721.05, is rent
388 subject to taxation under this section.

389 3. As used in this section, the terms "rent," "rental,"
390 "rentals," and "rental payments" mean the amount received by the
391 owner of or the person operating transient accommodations for
392 the use of any living quarters or sleeping or housekeeping
393 accommodations in, from, or a part of, or in connection with, a
394 hotel, apartment house, roominghouse, mobile home park,
395 recreational vehicle park, condominium, timeshare resort, or
396 tourist or trailer camp. The term "person operating transient
397 accommodations" means the person who conducts the daily affairs
398 of the physical facilities that offer transient accommodations
399 and who is responsible for providing any of the services
400 commonly associated with operating those facilities, including
401 providing physical access, regardless of whether such commonly
402 associated services are provided by an unrelated person. The
403 terms "rent," "rental," "rentals," and "rental payments" do not
404 include a payment received by an unrelated person from a lessee,
405 tenant, customer, or licensee for facilitating the booking of a
406 reservation for or on behalf of the lessee, tenant, customer, or

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407 licensee at a hotel, apartment house, roominghouse, mobile home
408 park, recreational vehicle park, condominium, timeshare resort,
409 or tourist or trailer camp in this state. The term "unrelated
410 person" means a person who is not related to the owner of or to
411 the person operating transient accommodations within the meaning
412 of s. 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code
413 of 1986, as amended.

414 (2) The tax provided for in this section is herein shall be
415 in addition to the total amount of the rental, shall be charged
416 by the owner of or the lessor or person operating transient
417 accommodations subject to the tax imposed under this chapter
418 receiving the rent in and by the said rental arrangement to the
419 lessee or person paying the rental, and is shall be due and
420 payable at the time of the receipt of such rental payment by the
421 owner of or the lessor or person operating the transient
422 accommodations, as defined in this chapter, who receives said
423 rental or payment. The owner of, lessor, or the person operating
424 transient accommodations receiving the rent shall remit the tax
425 to the department the tax on the amount of the rent received at
426 the times and in the manner hereinafter provided in this section
427 for dealers to remit taxes under this chapter. The same duties
428 imposed by this chapter upon dealers in tangible personal
429 property respecting the collection and remission of the tax; the
430 making of returns; the keeping of books, records, and accounts;
431 and the compliance with the rules and regulations of the
432 department in the administration of this chapter shall apply to
433 and are be binding upon all persons who manage or operate
434 hotels, apartment houses, roominghouses, tourist and trailer
435 camps, and the rental of condominium units, and to all persons

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436 who collect or receive ~~such~~ rents on behalf of owners or lessors
437 ~~such owner or lesser~~ taxable under this chapter. The owner of or
438 the person operating transient accommodations shall separately
439 state the amount of tax collected and the consideration charged
440 on the receipt, invoice, or other documentation issued with
441 respect to charges for transient accommodations. A person who
442 facilitates the booking of a reservation and who is an unrelated
443 person with respect to the owner of or person operating
444 transient accommodations that are the subject of the booking is
445 not required to separately state amounts charged on the receipt,
446 invoice, or other documentation issued by the person
447 facilitating the booking of the reservation. Any amounts
448 specifically collected as a tax are state funds and must be
449 remitted as tax.

450 Section 4. Paragraphs (a) and (b) of subsection (3) of
451 section 212.0305, Florida Statutes, are amended to read:

452 212.0305 Convention development taxes; intent;
453 administration; authorization; use of proceeds.-

454 (3) APPLICATION; ADMINISTRATION; PENALTIES.-

455 (a)1. The convention development tax on transient rentals
456 imposed by the governing body of a ~~any~~ county authorized to ~~se~~
457 levy that tax shall apply to the amount of any payment made by
458 any person to rent, lease, or use for a period of 6 months or
459 less any living quarters or accommodations in a hotel, apartment
460 hotel, motel, resort motel, apartment, apartment motel,
461 roominghouse, tourist or trailer camp, mobile home park,
462 recreational vehicle park, condominium, or timeshare resort.
463 When receipt of consideration is by way of property other than
464 money, the tax shall be levied and imposed on the fair market

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465 value of the ~~such~~ nonmonetary consideration. Any payment made by
466 a person to rent, lease, or use any living quarters or
467 accommodations that ~~which~~ are exempt from the tax imposed under
468 s. 212.03 is ~~shall~~ likewise ~~be~~ exempt from any tax imposed under
469 this section.

470 ~~2.a.~~ Tax is ~~shall be~~ due on the consideration paid for
471 occupancy in the county pursuant to a regulated short-term
472 product, as defined in s. 721.05, or occupancy in the county
473 pursuant to a product that would be deemed a regulated short-
474 term product if the agreement to purchase the short-term right
475 had been ~~was~~ executed in this state. Such tax shall be collected
476 on the last day of occupancy within the county unless such
477 consideration is applied to the purchase of a timeshare estate.
478 The occupancy of an accommodation of a timeshare resort pursuant
479 to a timeshare plan, a multisite timeshare plan, or an exchange
480 transaction in an exchange program, as defined in s. 721.05, by
481 the owner of a timeshare interest or such owner's guest, if that
482 ~~which~~ guest is not paying monetary consideration to the owner or
483 to a third party for the benefit of the owner, is not a
484 privilege subject to taxation under this section. A membership
485 or transaction fee paid by a timeshare owner which ~~that~~ does not
486 provide the timeshare owner with the right to occupy any
487 specific timeshare unit but merely provides the timeshare owner
488 with the opportunity to exchange a timeshare interest through an
489 exchange program is a service charge and is not subject to
490 taxation under this section.

491 ~~3.b.~~ Consideration paid for the purchase of a timeshare
492 license in a timeshare plan, as defined in s. 721.05, is rent
493 subject to taxation under this section.

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494 4. As used in this section, the terms "consideration,"
495 "rental," and "rents" mean the amount received by the owner of
496 or the person operating transient accommodations for the use of
497 any living quarters or sleeping or housekeeping accommodations
498 in, from, or a part of, or in connection with, a hotel,
499 apartment house, roominghouse, timeshare resort, tourist or
500 trailer camp, mobile home park, recreational vehicle park, or
501 condominium. The term "person operating transient
502 accommodations" means the person who conducts the daily affairs
503 of the physical facilities that furnish transient accommodations
504 and who is responsible for providing any of the services
505 commonly associated with operating those facilities, including
506 providing physical access, regardless of whether such commonly
507 associated services are provided by an unrelated person. The
508 terms "consideration," "rental," and "rents" do not include a
509 payment received by an unrelated person from the lessee, tenant,
510 or customer for facilitating the booking of reservations for or
511 on behalf of the lessee, tenant, or customer at a hotel,
512 apartment house, roominghouse, timeshare resort, tourist or
513 trailer camp, mobile home park, recreational vehicle park, or
514 condominium in this state. The term "unrelated person" means a
515 person who is not related to the owner of or to the person
516 operating transient accommodations within the meaning of s.
517 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
518 1986, as amended.

519 (b) The tax shall be charged by the person receiving the
520 consideration for the lease or rental, and the tax shall be
521 collected from the lessee, tenant, or customer at the time of
522 payment of the consideration for such lease or rental. The owner

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523 of or the person operating transient accommodations shall
524 separately state the amount of the tax collected and the
525 consideration charged on the receipt, invoice, or other
526 documentation issued with respect to charges for transient
527 accommodations. A person who facilitates the booking of
528 reservations and who is an unrelated person with respect to the
529 owner of or person operating transient accommodations that are
530 the subject of the booking is not required to separately state
531 amounts charged on the receipt, invoice, or other documentation
532 issued by the person facilitating the booking of the
533 reservation. Any amounts specifically collected as a tax are
534 county funds and must be remitted as tax.

535 Section 5. Subsection (1) of section 213.30, Florida
536 Statutes, is amended to read:

537 213.30 Compensation for information relating to a violation
538 of the tax laws.—

539 (1) The executive director of the department, pursuant to
540 rules adopted by the department, is authorized to compensate:

541 (a) A county government that provides information to the
542 department leading to:

543 1. The punishment of, or collection of taxes, penalties, or
544 interest from, any person with respect to the tax imposed by s.
545 212.03. The amount of any payment made under this subparagraph
546 may not exceed 10 percent of any tax, penalties, or interest
547 collected as a result of such information.

548 2. The identification and registration of a taxpayer who is
549 not in compliance with the registration requirements of s.
550 212.03. The amount of the payment made to any person who
551 provides information to the department which results in the

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552 registration of a noncompliant taxpayer shall be \$100. The
553 reward authorized in this subparagraph shall be paid only if the
554 noncompliant taxpayer:

555 a. Is engaged in a bona fide taxable activity.

556 b. Is found by the department to have an unpaid tax
557 liability.

558 (b) Persons providing information to the department leading
559 to:

560 1.~~(a)~~ The punishment of, or collection of taxes, penalties,
561 or interest from, any person with respect to the taxes
562 enumerated in s. 213.05. The amount of any payment made under
563 this ~~subparagraph~~ ~~paragraph~~ may not exceed 10 percent of any
564 tax, penalties, or interest collected as a result of such
565 information.

566 2.~~(b)~~ The identification and registration of a taxpayer who
567 is not in compliance with the registration requirements of any
568 tax statute that is listed in s. 213.05. The amount of the
569 payment made to any person who provides information to the
570 department which results in the registration of a noncompliant
571 taxpayer shall be \$100. The reward authorized in this
572 ~~subparagraph~~ ~~paragraph~~ shall be paid only if the noncompliant
573 taxpayer:

574 ~~a.1-~~ Conducts business from a permanent, fixed location;

575 ~~b.2-~~ Is engaged in a bona fide taxable activity; and

576 ~~c.3-~~ Is found by the department to have an unpaid tax
577 liability.

578 Section 6. Sections 1 and 3 of chapter 67-930, Laws of
579 Florida, as amended by chapters 93-286 and 94-344, Laws of
580 Florida, are amended to read:

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581 Section 1. All cities and towns, in counties of the state
582 having a population of not less than three hundred thirty
583 thousand (330,000) and not more than three hundred forty
584 thousand (340,000) and in counties having a population of more
585 than nine hundred thousand (900,000), according to the latest
586 official decennial census, whose charter specifically provides
587 now or whose charter is so amended prior to January 1, 1968, for
588 the levy of the exact tax as herein set forth, are hereby given
589 the right, power and authority by ordinance to impose, levy and
590 collect a tax within their corporate limits, to be known as a
591 municipal resort tax, upon the rent of every occupancy of a room
592 or rooms in any hotel, motel, apartment house, rooming house,
593 tourist or trailer camp, as the same are defined in part I,
594 chapter 212, Florida Statutes, and upon the retail sale price of
595 all items of food or beverages sold at retail, and of alcoholic
596 beverages, other than beer or malt beverages, sold at retail for
597 consumption on the premises, at any place of business required
598 by law to be licensed by the state hotel and restaurant
599 commission or by the state beverage department; provided,
600 however, this tax shall not apply to those sales the amount of
601 which is less than fifty cents (50¢) nor to sales of food or
602 beverages delivered to a person's home under a contract
603 providing for deliveries on a regular schedule when the price of
604 each meal is less than ten dollars. As used in this section, the
605 term "rent" means the amount received by the owner of or the
606 person operating transient accommodations for the use of any
607 living quarters or sleeping or housekeeping accommodations in,
608 from, or a part of, or in connection with, a hotel, apartment
609 hotel, motel, resort motel, apartment, roominghouse, timeshare

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610 resort, tourist or trailer camp, mobile home park, recreational
611 vehicle park, or condominium. The term "person operating
612 transient accommodations" means the person who conducts the
613 daily affairs of the physical facilities that furnish transient
614 accommodations and who is responsible for providing any of the
615 services commonly associated with operating those facilities,
616 including providing physical access, regardless of whether such
617 commonly associated services are provided by unrelated persons.
618 The term "rent" does not include a payment received by an
619 unrelated person from a lessee, tenant, or customer for
620 facilitating the booking of reservations for or on behalf of the
621 lessee, tenant, or customer at a hotel, apartment hotel, motel,
622 resort motel, apartment, roominghouse, timeshare resort, tourist
623 or trailer camp, mobile home park, recreational vehicle park, or
624 condominium in this state. The term "unrelated person" means a
625 person who is not related to the owner of or to the person
626 operating transient accommodations, within the meaning of s.
627 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of
628 1986, as amended.

629 Section 3. The tax imposed by this act shall be collected
630 by the owner of or the person operating transient accommodations
631 from the person paying the said rent or the said retail sales
632 price and shall be paid by such person for the use of the city
633 or town to the person collecting and receiving the rent or the
634 retail sales price at the time of the payment of the rent or the
635 retail sales price thereof. It shall be the duty of every owner
636 or person operating transient accommodations ~~renting a room or~~
637 ~~rooms,~~ as herein provided, and of every person selling at retail
638 food or beverages, or alcoholic beverages for consumption on the

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639 premises, as herein provided, in acting as the tax collection
640 medium or agency of the city or town, to collect from the person
641 paying the rent or the retail sales price, for the use of the
642 city or town, the tax imposed and levied pursuant to this act,
643 and to report and pay over to the city or town all such taxes
644 imposed, levied and collected, in accordance with the accounting
645 and other provisions of the enacted ordinance. All cities and
646 towns collecting a resort tax pursuant to the provisions of this
647 act shall have the same duties and privileges as the Department
648 of Revenue under part I of chapter 212, Florida Statutes, and
649 may use any power granted to the Department of Revenue under
650 part I of chapter 212, Florida Statutes, including enforcement
651 and collection procedures and penalties imposed by part I of
652 chapter 212, Florida Statutes, which shall be binding upon all
653 persons and entities that are subject to the provisions of this
654 act with regard to the municipal resort tax. The owner of or the
655 person operating transient accommodations shall separately state
656 the amount of the tax charged on the receipt, invoice, or other
657 documentation issued with respect to charges for transient
658 accommodations. A person who facilitates the booking of a
659 reservation and who is an unrelated person with respect to the
660 person operating the transient accommodations that are the
661 subject of the booking is not required to separately state
662 amounts charged on the receipt, invoice, or other documentation
663 issued by the person facilitating the booking of the
664 reservation. Any amounts specifically collected as a tax are
665 city or town funds and shall be remitted as tax.

666 Section 7. This act is clarifying and remedial in nature
667 and does not provide a basis for assessments or refunds of tax

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668 for periods before July 1, 2011. This act does not affect any
669 lawsuit existing on July 1, 2011, related to the taxes imposed
670 by the provisions of law amended by this act.

671 Section 8. This act shall take effect July 1, 2011.