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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/22/2013	.	
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The Committee on Appropriations (Hukill) recommended the following:

Senate Amendment (with title amendment)

Between lines 55 and 56
insert:

Section 1. Paragraph (a) of subsection (10) of section 125.0104, Florida Statutes, is amended to read:

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

(10) LOCAL ADMINISTRATION OF TAX.—

(a) A county levying a tax under this section or s. 125.0108 may be exempted from the requirements of the respective section that:



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- 13 1. The tax collected be remitted to the Department of
14 Revenue before being returned to the county; and
15 2. The tax be administered according to chapter 212,
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17 if the county adopts an ordinance providing for the local
18 collection and administration of the tax. The county may require
19 that a return required to be filed with the county include, for
20 each rental property, the names of the owners; the address of
21 the property, including the unit number; the number of days
22 rented; the taxable rent; and the amount of tax payable.

23 Section 2. Paragraph (a) of subsection (5) of section
24 212.0305, Florida Statutes, is amended to read:

25 212.0305 Convention development taxes; intent;
26 administration; authorization; use of proceeds.-

27 (5) LOCAL ADMINISTRATION OF TAX.-

28 (a) A county levying a tax under the provisions of this
29 section may be exempt from the requirements of this section that
30 the tax collected be remitted to the Department of Revenue
31 before being returned to the county and that such tax be
32 administered according to the provisions of this chapter, if the
33 county adopts an ordinance providing for the collection and
34 administration of the tax on a local basis. The county may
35 require that a return required to be filed with the county
36 include, for each rental property, the names of the owners; the
37 address of the property, including the unit number; the number
38 of days rented; the taxable rent; and the amount of tax payable.

40 ===== T I T L E A M E N D M E N T =====

41 And the title is amended as follows:



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42 Between lines 2 and 3

43 insert:

44 125.0104, F.S.; authorizing counties to require
45 certain information for tax returns filed with county
46 governments; amending s. 212.0305, F.S.; authorizing
47 counties to require certain information for tax
48 returns filed with county governments; amending s.