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# Finance and Tax Committee

Tuesday, April 5, 2011

11:45 a.m.

Morris Hall

## AMENDMENTS



COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTC 11-04 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing PCB: Finance & Tax Committee  
2 Representative(s) Precourt offered the following:

3  
4 **Amendment (with ballot amendment)**

5 Remove lines 30-36 and insert:

6 combined ad valorem tax and special assessment levies exceed 2  
7 percent of the parcel's highest taxable value. This subsection  
8 does not apply to ad valorem taxes levied for the payment of  
9 bonds, issued before July 1, 2012, pursuant to section 12 of  
10 this article or levied for periods not longer than two years  
11 when authorized by a vote of the electors pursuant to section  
12 9(b) of this article. This subsection does not apply to special  
13 assessments levied for the payment of bonds issued before July  
14 1, 2012. The exclusion for ad valorem taxes and special  
15 assessments levied for the payment of bonds issued before July  
16 1, 2012 also applies to ad valorem taxes and special assessments  
17 levied to pay for the refunding of such bonds if the refunding  
18 is accomplished at a lower net average interest cost rate. As  
19 used in

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**B A L L O T A M E N D M E N T**

Remove lines 60-63 and insert:

percent of the highest taxable value of the property. The proposed amendment does not apply to ad valorem taxes levied for the payment of bonds, issued before July 1, 2012, pursuant to section 12 of Article XII of the Florida Constitution or levied for periods not longer than two years when authorized by a vote of the electors pursuant to section 9(b) of Article VII of the Florida Constitution. The proposed amendment does not apply to special assessments levied for the payment of bonds issued before July 1, 2012. The exclusion of ad valorem taxes and special assessments levied for the payment of bonds issued before July 1, 2012 also applies to ad valorem taxes and special assessments levied to pay for the refunding of bonds if the refunding is at a lower net average interest cost rate. The distribution of revenues from parcels that have



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ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Frishe offered the following:

3  
4 **Amendment (with title amendment)**

5 Remove line 68 and insert:

6 Section 2. Beginning fiscal year 2011-2012, the sum of  
7 \$1,000,000 in recurring funds is appropriated from the General  
8 Revenue Fund to the Internal Improvement Trust Fund for purposes  
9 of administration, management, and disposition of sovereignty  
10 submerged lands.

11 Section 3. This act shall take effect July 1, 2011.  
12  
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14 -----  
15 **T I T L E A M E N D M E N T**

16 Remove lines 12-13 and insert:

17 additional fees and requirements; providing for an annual  
18 appropriation; providing an effective date.



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ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Albritton offered the following:

**Amendment (with title amendment)**

Remove lines 28-33 and insert:

6 Section 2. The provisions of this act shall operate  
7 prospectively. The prospective operation of this act does not  
8 provide a basis for an assessment of taxes not paid, nor a basis  
9 for determining any right to a refund of taxes paid, prior to  
10 the effective date of the act.

11  
12  
13 -----  
14 **T I T L E A M E N D M E N T**

Remove lines 8-10 and insert:

15  
16 organizations; providing for prospective operation; specifying  
17 that the act does not provide a basis for assessment of taxes  
18 not paid or right to a refund of taxes paid prior to the  
19 effective date;





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ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

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1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
 2 Representative(s) Brodeur offered the following:

**Amendment**

5 Remove lines 107-632 and insert:

6 amounts charged on the receipt, invoice, or other documentation  
 7 except such persons shall be required to disclose all amounts  
 8 charged or expected to be charged as taxes on the final receipt,  
 9 invoice, or other documentation provided to the customer issued  
 10 by the person facilitating the booking of the reservation. Any  
 11 amounts specifically collected as tax are county funds and shall  
 12 be remitted as tax.

13 Section 2. Section 125.0108, Florida Statutes, is amended  
 14 to read:

15 125.0108 Areas of critical state concern; tourist impact  
 16 tax.—

17 (1)(a) Subject to the provisions of this section, any  
 18 county creating a land authority pursuant to s. 380.0663(1) is  
 19 authorized to levy by ordinance, in the area or areas within

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20 said county designated as an area of critical state concern  
21 pursuant to chapter 380, a tourist impact tax on the taxable  
22 privileges described in paragraph (2) (a) ~~(b)~~; however, if the  
23 area or areas of critical state concern are greater than 50  
24 percent of the land area of the county, the tax may be levied  
25 throughout the entire county. Such tax shall not be effective  
26 unless and until land development regulations and a local  
27 comprehensive plan that meet the requirements of chapter 380  
28 have become effective and such tax is approved by referendum as  
29 provided for in subsection (6) ~~(5)~~.

30 (b) As used in this section, the terms "consideration,"  
31 "rental," and "rents" mean the amount received by a person  
32 operating transient accommodations or the owner of such  
33 accommodations for the use of any living quarters or sleeping or  
34 housekeeping accommodations in, from, or a part of, or in  
35 connection with, any hotel, apartment house, roominghouse,  
36 timeshare resort, tourist or trailer camp, mobile home park,  
37 recreational vehicle park, or condominium. The term "person  
38 operating transient accommodations" means a person conducting  
39 the daily affairs of the physical facilities furnishing  
40 transient accommodations who is responsible for providing any of  
41 the services commonly associated with operating the facilities  
42 furnishing transient accommodations, including providing  
43 physical access to such facilities, regardless of whether such  
44 commonly associated services are provided by unrelated persons.  
45 The terms "consideration," "rental," and "rents" do not include  
46 payments received by unrelated persons from the lessee, tenant,  
47 or customer for facilitating the booking of reservations for or

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48 on behalf of the lessees, tenants, or customers at hotels,  
49 apartment houses, roominghouses, timeshare resorts, tourist or  
50 trailer camps, mobile home parks, recreational vehicle parks, or  
51 condominiums in this state. The term "unrelated persons" means  
52 persons who are not related to the person operating transient  
53 accommodations or to the owner of such accommodations within the  
54 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
55 Revenue Code of 1986, as amended.

56 ~~(2)(a)(b)1.~~ It is declared to be the intent of the  
57 Legislature that every person who rents, leases, or lets for  
58 consideration any living quarters or accommodations in any  
59 hotel, apartment hotel, motel, resort motel, apartment,  
60 apartment motel, roominghouse, mobile home park, recreational  
61 vehicle park, condominium, or timeshare resort for a term of 6  
62 months or less, unless such establishment is exempt from the tax  
63 imposed by s. 212.03, is exercising a taxable privilege on the  
64 proceeds therefrom under this section.

65 ~~(b)1.2.a.~~ Tax shall be due on the consideration paid for  
66 occupancy in the county pursuant to a regulated short-term  
67 product, as defined in s. 721.05, or occupancy in the county  
68 pursuant to a product that would be deemed a regulated short-  
69 term product if the agreement to purchase the short-term right  
70 were executed in this state. Such tax shall be collected on the  
71 last day of occupancy within the county unless such  
72 consideration is applied to the purchase of a timeshare estate.  
73 The occupancy of an accommodation of a timeshare resort pursuant  
74 to a timeshare plan, a multisite timeshare plan, or an exchange  
75 transaction in an exchange program, as defined in s. 721.05, by

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76 the owner of a timeshare interest or such owner's guest, which  
77 guest is not paying monetary consideration to the owner or to a  
78 third party for the benefit of the owner, is not a privilege  
79 subject to taxation under this section. A membership or  
80 transaction fee paid by a timeshare owner that does not provide  
81 the timeshare owner with the right to occupy any specific  
82 timeshare unit but merely provides the timeshare owner with the  
83 opportunity to exchange a timeshare interest through an exchange  
84 program is a service charge and not subject to taxation under  
85 this section.

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

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

91 (d) The tourist impact tax shall be levied at the rate of  
92 1 percent of each dollar and major fraction thereof of the total  
93 consideration charged for such taxable privilege. When receipt  
94 of consideration is by way of property other than money, the tax  
95 shall be levied and imposed on the fair market value of such  
96 nonmonetary consideration.

97 (e) The tourist impact tax shall be in addition to any  
98 other tax imposed pursuant to chapter 212 and in addition to all  
99 other taxes and fees and the consideration for the taxable  
100 privilege.

101 (f) The tourist impact tax shall be charged by the person  
102 receiving the consideration for the taxable privilege, and it  
103 shall be collected from the lessee, tenant, or customer at the

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104 time of payment of the consideration for such taxable privilege.  
105 A person operating transient accommodations or the owner of such  
106 accommodations shall separately state the tax from the rental  
107 charged on the receipt, invoice, or other documentation issued  
108 with respect to charges for transient accommodations. Persons  
109 who facilitate the booking of reservations who are unrelated  
110 persons with respect to a person who operates transient  
111 accommodations with respect to which the reservation is booked  
112 are not required to separately state amounts charged on the  
113 receipt, invoice, or other documentation except such persons  
114 shall be required to disclose all amounts charged or expected to  
115 be charged as taxes on the final receipt, invoice, or other  
116 documentation provided to the customer issued by the person  
117 facilitating the booking of the reservation. Any amounts  
118 specifically collected as tax are county funds and shall be  
119 remitted as tax.

120 (g) A county that has levied the tourist impact tax  
121 authorized by this section in an area or areas designated as an  
122 area of critical state concern for at least 20 consecutive years  
123 prior to removal of the designation may continue to levy the  
124 tourist impact tax in accordance with this section for 20 years  
125 following removal of the designation. After expiration of the  
126 20-year period, a county may continue to levy the tourist impact  
127 tax authorized by this section if the county adopts an ordinance  
128 reauthorizing levy of the tax and the continued levy of the tax  
129 is approved by referendum as provided for in subsection (6) ~~(5)~~.

130 ~~(3)~~~~(2)~~(a) The person receiving the consideration for such  
131 taxable privilege and the person doing business within such area

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132 or areas of critical state concern or within the entire county,  
133 as applicable, shall receive, account for, and remit the tourist  
134 impact tax to the Department of Revenue at the time and in the  
135 manner provided for persons who collect and remit taxes under  
136 chapter 212. The same duties and privileges imposed by chapter  
137 212 upon dealers in tangible property, respecting the collection  
138 and remission of tax; the making of returns; the keeping of  
139 books, records, and accounts; and compliance with the rules of  
140 the Department of Revenue in the administration of that chapter  
141 shall apply to and be binding upon all persons who are subject  
142 to the provisions of this section. However, the Department of  
143 Revenue may authorize a quarterly return and payment when the  
144 tax remitted by the dealer for the preceding quarter did not  
145 exceed \$25.

146 (b) The Department of Revenue shall keep records showing  
147 the amount of taxes collected, which records shall also include  
148 records disclosing the amount of taxes collected for and from  
149 each county in which the tax imposed and authorized by this  
150 section is applicable. These records shall be open for  
151 inspection during the regular office hours of the Department of  
152 Revenue, subject to the provisions of s. 213.053.

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

157 (d) The Department of Revenue is authorized to employ  
158 persons and incur other expenses for which funds are  
159 appropriated by the Legislature.

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160 (e) The Department of Revenue is empowered to promulgate  
161 such rules and prescribe and publish such forms as may be  
162 necessary to effectuate the purposes of this section. The  
163 department is authorized to establish audit procedures and to  
164 assess for delinquent taxes.

165 (f) The estimated tax provisions contained in s. 212.11 do  
166 not apply to the administration of any tax levied under this  
167 section.

168 ~~(4)(3)~~ All tax revenues received pursuant to this section,  
169 less administrative costs, shall be distributed as follows:

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

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

179 ~~(5)(4)~~(a) Any person who is taxable hereunder who fails or  
180 refuses to charge and collect from the person paying for the  
181 taxable privilege the taxes herein provided, either by himself  
182 or herself or through agents or employees, is, in addition to  
183 being personally liable for the payment of the tax, guilty of a  
184 misdemeanor of the second degree, punishable as provided in s.  
185 775.082 or s. 775.083.

186 (b) No person shall advertise or hold out to the public in  
187 any manner, directly or indirectly, that he or she will absorb



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188 all or any part of the tax; that he or she will relieve the  
189 person paying for the taxable privilege of the payment of all or  
190 any part of the tax; or that the tax will not be added to the  
191 consideration for the taxable privilege or that, when added, the  
192 tax or any part thereof will be refunded or refused, either  
193 directly or indirectly, by any method whatsoever. Any person who  
194 willfully violates any provision of this paragraph is guilty of  
195 a misdemeanor of the second degree, punishable as provided in s.  
196 775.082 or s. 775.083.

197 (c) The tax authorized to be levied by this section shall  
198 constitute a lien on the property of the business, lessee,  
199 customer, or tenant in the same manner as, and shall be  
200 collectible as are, liens authorized and imposed in ss. 713.67,  
201 713.68, and 713.69.

202 ~~(6)~~(5) The tourist impact tax authorized by this section  
203 shall take effect only upon express approval by a majority vote  
204 of those qualified electors in the area or areas of critical  
205 state concern in the county seeking to levy such tax, voting in  
206 a referendum to be held by the governing board of such county in  
207 conjunction with a general or special election, in accordance  
208 with the provisions of law relating to elections currently in  
209 force. However, if the area or areas of critical state concern  
210 are greater than 50 percent of the land area of the county and  
211 the tax is to be imposed throughout the entire county, the tax  
212 shall take effect only upon express approval of a majority of  
213 the qualified electors of the county voting in such a  
214 referendum.

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215 |        ~~(7)~~<sup>(6)</sup> The effective date of the levy and imposition of  
216 | the tourist impact tax authorized under this section shall be  
217 | the first day of the second month following approval of the  
218 | ordinance by referendum or the first day of any subsequent month  
219 | as may be specified in the ordinance. A certified copy of the  
220 | ordinance shall include the time period and the effective date  
221 | of the tax levy and shall be furnished by the county to the  
222 | Department of Revenue within 10 days after passing an ordinance  
223 | levying such tax and again within 10 days after approval by  
224 | referendum of such tax. If applicable, the county levying the  
225 | tax shall provide the Department of Revenue with a list of the  
226 | businesses in the area of critical state concern where the  
227 | tourist impact tax is levied by zip code or other means of  
228 | identification. Notwithstanding the provisions of s. 213.053,  
229 | the Department of Revenue shall assist the county in compiling  
230 | such list of businesses. The tourist impact tax, if not repealed  
231 | sooner pursuant to paragraph (1)(c), shall be repealed 10 years  
232 | after the date the area of critical state concern designation is  
233 | removed.

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

236 |        212.03 Transient rentals tax; rate, procedure,  
237 | enforcement, exemptions.—

238 |        (1)

239 |        (b)1. Tax shall be due on the consideration paid for  
240 | occupancy in the county pursuant to a regulated short-term  
241 | product, as defined in s. 721.05, or occupancy in the county  
242 | pursuant to a product that would be deemed a regulated short-

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243 term product if the agreement to purchase the short-term right  
244 was executed in this state. Such tax shall be collected on the  
245 last day of occupancy within the county unless such  
246 consideration is applied to the purchase of a timeshare estate.  
247 The occupancy of an accommodation of a timeshare resort pursuant  
248 to a timeshare plan, a multisite timeshare plan, or an exchange  
249 transaction in an exchange program, as defined in s. 721.05, by  
250 the owner of a timeshare interest or such owner's guest, which  
251 guest is not paying monetary consideration to the owner or to a  
252 third party for the benefit of the owner, is not a privilege  
253 subject to taxation under this section. A membership or  
254 transaction fee paid by a timeshare owner that does not provide  
255 the timeshare owner with the right to occupy any specific  
256 timeshare unit but merely provides the timeshare owner with the  
257 opportunity to exchange a timeshare interest through an exchange  
258 program is a service charge and not subject to taxation under  
259 this section.

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

263 3. As used in this section, the terms "rent," "rental,"  
264 "rentals," and "rental payments" mean the amount received by a  
265 person operating transient accommodations or the owner of such  
266 accommodations for the use of any living quarters or sleeping or  
267 housekeeping accommodations in, from, or a part of, or in  
268 connection with, any hotel, apartment house, roominghouse,  
269 mobile home park, recreational vehicle park, condominium,  
270 timeshare resort, or tourist or trailer camp. The term "person

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271 operating transient accommodations" means a person conducting  
272 the daily affairs of the physical facilities furnishing  
273 transient accommodations who is responsible for providing any of  
274 the services commonly associated with operating the facilities  
275 furnishing transient accommodations, including providing  
276 physical access to such facilities, regardless of whether such  
277 commonly associated services are provided by unrelated persons.  
278 The terms "rent," "rental," "rentals," and "rental payments" do  
279 not include payments received by unrelated persons from the  
280 lessee, tenant, customer, or licensee for facilitating the  
281 booking of reservations for or on behalf of the lessees,  
282 tenants, customers, or licensees at hotels, apartment houses,  
283 roominghouses, mobile home parks, recreational vehicle parks,  
284 condominiums, timeshare resorts, or tourist or trailer camps in  
285 this state. The term "unrelated persons" means persons who are  
286 not related to the person operating transient accommodations or  
287 to the owner of such accommodations within the meaning of s.  
288 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of  
289 1986, as amended.

290 (2) The tax provided for in this section ~~herein~~ shall be  
291 in addition to the total amount of the rental, shall be charged  
292 by any the lessor or person operating transient accommodations  
293 or the owner of such accommodations subject to the tax imposed  
294 under this chapter ~~receiving the rent~~ in and by such said rental  
295 arrangement to the lessee or person paying the rental, and shall  
296 be due and payable at the time of the receipt of such rental  
297 payment by the ~~lessor or~~ person operating the transient  
298 accommodations or the owner of such accommodations, ~~as defined~~

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299 ~~in this chapter, who receives said rental or payment. The owner,~~  
300 ~~lessor, or person~~ operating the transient accommodations or the  
301 owner of such accommodations receiving the rent shall remit the  
302 ~~tax~~ to the department the tax on the amount of the rent received  
303 by the person operating the transient accommodations or the  
304 owner of such accommodations at the times and in the manner  
305 hereinafter provided for dealers to remit taxes under this  
306 chapter. The same duties imposed by this chapter upon dealers in  
307 tangible personal property respecting the collection and  
308 remission of the tax; the making of returns; the keeping of  
309 books, records, and accounts; and the compliance with the rules  
310 and regulations of the department in the administration of this  
311 chapter shall apply to and be binding upon all persons who  
312 manage or operate hotels, apartment houses, roominghouses,  
313 tourist and trailer camps, and the rental of condominium units,  
314 and to all persons who collect or receive such rents on behalf  
315 of such owner or lessor taxable under this chapter. A person  
316 operating transient accommodations or the owner of such  
317 accommodations shall separately state the tax from the rental  
318 charged on the receipt, invoice, or other documentation issued  
319 with respect to charges for transient accommodations. Persons  
320 facilitating the booking of reservations who are unrelated to  
321 the person operating the transient accommodations in which the  
322 reservation is booked are not required to separately state  
323 amounts charged on the receipt, invoice, or other documentation  
324 except such persons shall be required to disclose all amounts  
325 charged or expected to be charged as taxes on the final receipt,  
326 invoice, or other documentation provided to the customer issued

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327 by the person facilitating the booking of the reservation. Any  
328 amounts specifically collected as a tax are state funds and must  
329 be remitted as tax.

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

332 212.0305 Convention development taxes; intent;  
333 administration; authorization; use of proceeds.—

334 (3) APPLICATION; ADMINISTRATION; PENALTIES.—

335 (a)1. The convention development tax on transient rentals  
336 imposed by the governing body of any county authorized to so  
337 levy shall apply to the amount of any payment made by any person  
338 to rent, lease, or use for a period of 6 months or less any  
339 living quarters or accommodations in a hotel, apartment hotel,  
340 motel, resort motel, apartment, apartment motel, roominghouse,  
341 tourist or trailer camp, mobile home park, recreational vehicle  
342 park, condominium, or timeshare resort. When receipt of  
343 consideration is by way of property other than money, the tax  
344 shall be levied and imposed on the fair market value of such  
345 nonmonetary consideration. Any payment made by a person to rent,  
346 lease, or use any living quarters or accommodations which are  
347 exempt from the tax imposed under s. 212.03 shall likewise be  
348 exempt from any tax imposed under this section.

349 ~~2.a.~~ Tax shall be due on the consideration paid for  
350 occupancy in the county pursuant to a regulated short-term  
351 product, as defined in s. 721.05, or occupancy in the county  
352 pursuant to a product that would be deemed a regulated short-  
353 term product if the agreement to purchase the short-term right  
354 was executed in this state. Such tax shall be collected on the

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355 last day of occupancy within the county unless such  
356 consideration is applied to the purchase of a timeshare estate.  
357 The occupancy of an accommodation of a timeshare resort pursuant  
358 to a timeshare plan, a multisite timeshare plan, or an exchange  
359 transaction in an exchange program, as defined in s. 721.05, by  
360 the owner of a timeshare interest or such owner's guest, which  
361 guest is not paying monetary consideration to the owner or to a  
362 third party for the benefit of the owner, is not a privilege  
363 subject to taxation under this section. A membership or  
364 transaction fee paid by a timeshare owner that does not provide  
365 the timeshare owner with the right to occupy any specific  
366 timeshare unit but merely provides the timeshare owner with the  
367 opportunity to exchange a timeshare interest through an exchange  
368 program is a service charge and not subject to taxation under  
369 this section.

370 ~~3.~~ Consideration paid for the purchase of a timeshare  
371 license in a timeshare plan, as defined in s. 721.05, is rent  
372 subject to taxation under this section.

373 4. As used in this section, the terms "consideration,"  
374 "rental," and "rents" mean the amount received by a person  
375 operating transient accommodations or the owner of such  
376 accommodations for the use of any living quarters or sleeping or  
377 housekeeping accommodations in, from, or a part of, or in  
378 connection with, any hotel, apartment house, roominghouse,  
379 timeshare resort, tourist or trailer camp, mobile home park,  
380 recreational vehicle park, or condominium. The term "person  
381 operating transient accommodations" means a person conducting  
382 the daily affairs of the physical facilities furnishing

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383 transient accommodations who is responsible for providing any of  
384 the services commonly associated with operating the facilities  
385 furnishing transient accommodations, including providing  
386 physical access to such facilities, regardless of whether such  
387 commonly associated services are provided by unrelated persons.  
388 The terms "consideration," "rental," and "rents" do not include  
389 payments received by unrelated persons from the lessee, tenant,  
390 or customer for facilitating the booking of reservations for or  
391 on behalf of the lessees, tenants, or customers at hotels,  
392 apartment houses, roominghouses, timeshare resorts, tourist or  
393 trailer camps, mobile home parks, recreational vehicle parks, or  
394 condominiums in this state. The term "unrelated persons" means  
395 persons who are not related to the person operating transient  
396 accommodations or to the owner of such accommodations within the  
397 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
398 Revenue Code of 1986, as amended.

399 (b) The tax shall be charged by the person receiving the  
400 consideration for the lease or rental, and the tax shall be  
401 collected from the lessee, tenant, or customer at the time of  
402 payment of the consideration for such lease or rental. A person  
403 operating transient accommodations or the owner of such  
404 accommodations shall separately state the tax from the rental  
405 charged on the receipt, invoice, or other documentation issued  
406 with respect to charges for transient accommodations. Persons  
407 facilitating the booking of reservations who are unrelated to  
408 the person operating the transient accommodations in which the  
409 reservation is booked are not required to separately state  
410 amounts charged on the receipt, invoice, or other documentation



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411 except such persons shall be required to disclose all amounts  
412 charged or expected to be charged as taxes on the final receipt,  
413 invoice, or other documentation provided to the customer issued  
414 by the person facilitating the booking of the reservation. Any  
415 amounts specifically collected as a tax are county funds and  
416 must be remitted as tax.

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

419 213.30 Compensation for information relating to a  
420 violation of the tax laws.—

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

423 (a) A county government providing information to the  
424 department leading to:

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

430 2. The identification and registration of a taxpayer who  
431 is not in compliance with the registration requirements of s.  
432 212.03. The amount of the payment made to any person who  
433 provides information to the department which results in the  
434 registration of a noncompliant taxpayer shall be \$100. The  
435 reward authorized in this subparagraph shall be paid only if the  
436 noncompliant taxpayer:

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

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438 b. Is found by the department to have an unpaid tax  
439 liability.

440 (b) Persons providing information to the department  
441 leading to:

442 1.(a) The punishment of, or collection of taxes,  
443 penalties, or interest from, any person with respect to the  
444 taxes enumerated in s. 213.05. The amount of any payment made  
445 under this subparagraph ~~paragraph~~ may not exceed 10 percent of  
446 any tax, penalties, or interest collected as a result of such  
447 information.

448 2.(b) The identification and registration of a taxpayer  
449 who is not in compliance with the registration requirements of  
450 any tax statute that is listed in s. 213.05. The amount of the  
451 payment made to any person who provides information to the  
452 department which results in the registration of a noncompliant  
453 taxpayer shall be \$100. The reward authorized in this  
454 subparagraph ~~paragraph~~ shall be paid only if the noncompliant  
455 taxpayer:

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

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

458 c.3. Is found by the department to have an unpaid tax  
459 liability.

460 Section 6. Sections 1 and 3 of chapter 67-930, Laws of  
461 Florida, as amended, are amended to read:

462 Section 1. All cities and towns, in counties of the state  
463 having a population of not less than three hundred thirty  
464 thousand (330,000) and not more than three hundred forty  
465 thousand (340,000) and in counties having a population of more

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466 than nine hundred thousand (900,000), according to the latest  
467 official decennial census, whose charter specifically provides  
468 now or whose charter is so amended prior to January 1, 1968, for  
469 the levy of the exact tax as herein set forth, are hereby given  
470 the right, power and authority by ordinance or impose, levy and  
471 collect a tax within their corporate limits, to be known as a  
472 municipal resort tax, upon the rent of every occupancy of a room  
473 or rooms in any hotel, motel, apartment house, rooming house,  
474 tourist or trailer camp, as the same are defined in part I,  
475 chapter 212, Florida Statutes, and upon the retail sale price of  
476 all items of food or beverages sold at retail, and of alcoholic  
477 beverages sold at retail for consumption on the premises, at any  
478 place of business required by law to be licensed by the state  
479 hotel and restaurant commission or by the state beverage  
480 department; provided, however, this tax shall not apply to those  
481 sales the amount of which is less than fifty cents (50¢) nor to  
482 sales of food or beverages delivered to a person's home under a  
483 contract providing for deliveries on a regular schedule when the  
484 price of each meal is less than \$10 ~~ten dollars~~. As used in this  
485 section, the term "rent" means the amount received by a person  
486 operating transient accommodations or the owner of such  
487 accommodations for the use of any living quarters or sleeping or  
488 housekeeping accommodations in, from, or a part of, or in  
489 connection with, any hotel, apartment hotel, motel, resort  
490 motel, apartment, roominghouse, timeshare resort, tourist or  
491 trailer camp, mobile home park, recreational vehicle park, or  
492 condominium. The term "person operating transient  
493 accommodations" means a person conducting the daily affairs of

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494 the physical facilities furnishing transient accommodations who  
495 is responsible for providing any of the services commonly  
496 associated with operating the facilities furnishing transient  
497 accommodations, including providing physical access to such  
498 facilities, regardless of whether such commonly associated  
499 services are provided by unrelated persons. The term "rent" does  
500 not include payments received by unrelated persons from the  
501 lessee, tenant, or customer for facilitating the booking of  
502 reservations for or on behalf of the lessees, tenants, or  
503 customers at hotels, apartment hotels, motels, resort motels,  
504 apartments, roominghouses, timeshare resorts, tourist or trailer  
505 camp, mobile home parks, recreational vehicle parks, or  
506 condominiums in this state. The term "unrelated persons" means  
507 persons who are not related to the person operating transient  
508 accommodations or to the owner of such accommodations, within  
509 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
510 Revenue Code of 1986, as amended.

511 Section 3. The tax imposed by this act shall be collected  
512 from the person paying said rent of said retail sales price and  
513 shall be paid by such person for the use of the city or town to  
514 the person operating transient accommodations or to the owner of  
515 such accommodations collecting and receiving the rent or the  
516 retail sales price at the time of the payment thereof. It shall  
517 be the duty of every person operating transient accommodations  
518 or the owner of such accommodations renting a room or rooms, as  
519 herein provided, and of every person selling at retail food or  
520 beverages, or alcoholic beverages for consumption on the  
521 premises, as herein provided, in acting as the tax collection

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522 medium or agency of the city or town, to collect from the person  
523 paying the rent or the retail sales price, for the use of the  
524 city or town, the tax imposed and levied pursuant to this act,  
525 and to report and pay over to the city or town all such taxes  
526 imposed, levied and collected, in accordance with the accounting  
527 and other provisions of the enacted ordinance. All cities and  
528 towns collecting a resort tax pursuant to the provisions of this  
529 act shall have the same duties and privileges as the Department  
530 of Revenue under part I of chapter 212, Florida Statutes, and  
531 may use any power granted to the Department of Revenue under  
532 part I of chapter 212, Florida Statutes, including enforcement  
533 and collection procedures and penalties imposed by part I of  
534 chapter 212, Florida Statutes, which shall be binding upon all  
535 persons and entities that are subject to the provisions of this  
536 act with regard to the municipal resort tax. A person operating  
537 transient accommodations or the owner of such accommodations  
538 shall separately state the tax from the rental charged on the  
539 receipt, invoice, or other documentation issued with respect to  
540 charges for transient accommodations. Persons who facilitate the  
541 booking of reservations who are unrelated persons with respect  
542 to a person who operates the transient accommodations with  
543 respect to which the reservation is booked are not required to  
544 separately state amounts charged on the receipt, invoice, or  
545 other documentation except such persons shall be required to  
546 disclose all amounts charged or expected to be charged as taxes  
547 on the final receipt, invoice, or other documentation provided  
548 to the customer issued by the person facilitating the

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COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Brodeur offered the following:

3  
4 **Substitute Amendment for Amendment () by Representative**  
5 **Brodeur (with directory and title amendments)**

6 Remove lines 107-634 and insert:  
7 amounts charged on the receipt, invoice, or other documentation  
8 except such persons shall be required to disclose all amounts  
9 charged or expected to be charged as taxes on the final receipt,  
10 invoice, or other documentation provided to the customer issued  
11 by the person facilitating the booking of the reservation. Any  
12 amounts specifically collected as tax are county funds and shall  
13 be remitted as tax.

14 (12) PROOF OF COMPLIANCE.-

15 (a) All online vacation rental listing and advertising  
16 services for rent-by-owner properties shall contain proof of  
17 compliance with state and local lodging and accommodation taxes.  
18 Such proof shall come in the form of a statement affirming that  
19 the property owner, agent, property manager, or business entity

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20 is registered with the department. The statement shall also  
21 include the exact name of the property owner, agent, property  
22 manager, or business entity registered with the department and a  
23 toll free number established by the department for verification  
24 that a certificate of registration has been issued. Failure to  
25 require such information by the vacation rental listing and  
26 advertising service shall result in such service being liable  
27 for any and all outstanding state and local accommodation taxes  
28 due on the subject property.

29 (b) All advertisements or listings of rent-by-owner  
30 properties shall contain proof of compliance with state and  
31 local lodging and accommodation taxes. Such proof shall come in  
32 the form of a statement affirming that the property owner,  
33 agent, property manager or business entity is registered with  
34 the department. The statement shall also include the exact name  
35 of the property owner, agent, property manager or business  
36 entity registered with the department and a toll free number  
37 established by the department for verification that a  
38 certificate of registration has been issued. Failure of the  
39 property owner, agent, property manager, or business entity to  
40 comply with this section shall serve as prima facie evidence of  
41 intent to defraud the state of such taxes and subject them to  
42 penalties of law.

43 Section 2. Section 125.0108, Florida Statutes, is amended  
44 to read:

45 125.0108 Areas of critical state concern; tourist impact  
46 tax.--

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47 (1) (a) Subject to the provisions of this section, any  
48 county creating a land authority pursuant to s. 380.0663(1) is  
49 authorized to levy by ordinance, in the area or areas within  
50 said county designated as an area of critical state concern  
51 pursuant to chapter 380, a tourist impact tax on the taxable  
52 privileges described in paragraph (2) (a) ~~(b)~~; however, if the  
53 area or areas of critical state concern are greater than 50  
54 percent of the land area of the county, the tax may be levied  
55 throughout the entire county. Such tax shall not be effective  
56 unless and until land development regulations and a local  
57 comprehensive plan that meet the requirements of chapter 380  
58 have become effective and such tax is approved by referendum as  
59 provided for in subsection (6) ~~(5)~~.

60 (b) As used in this section, the terms "consideration,"  
61 "rental," and "rents" mean the amount received by a person  
62 operating transient accommodations or the owner of such  
63 accommodations for the use of any living quarters or sleeping or  
64 housekeeping accommodations in, from, or a part of, or in  
65 connection with, any hotel, apartment house, roominghouse,  
66 timeshare resort, tourist or trailer camp, mobile home park,  
67 recreational vehicle park, or condominium. The term "person  
68 operating transient accommodations" means a person conducting  
69 the daily affairs of the physical facilities furnishing  
70 transient accommodations who is responsible for providing any of  
71 the services commonly associated with operating the facilities  
72 furnishing transient accommodations, including providing  
73 physical access to such facilities, regardless of whether such  
74 commonly associated services are provided by unrelated persons.



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75 The terms "consideration," "rental," and "rents" do not include  
76 payments received by unrelated persons from the lessee, tenant,  
77 or customer for facilitating the booking of reservations for or  
78 on behalf of the lessees, tenants, or customers at hotels,  
79 apartment houses, roominghouses, timeshare resorts, tourist or  
80 trailer camps, mobile home parks, recreational vehicle parks, or  
81 condominiums in this state. The term "unrelated persons" means  
82 persons who are not related to the person operating transient  
83 accommodations or to the owner of such accommodations within the  
84 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
85 Revenue Code of 1986, as amended.

86 (2)(a)-(b)1. It is declared to be the intent of the  
87 Legislature that every person who rents, leases, or lets for  
88 consideration any living quarters or accommodations in any  
89 hotel, apartment hotel, motel, resort motel, apartment,  
90 apartment motel, roominghouse, mobile home park, recreational  
91 vehicle park, condominium, or timeshare resort for a term of 6  
92 months or less, unless such establishment is exempt from the tax  
93 imposed by s. 212.03, is exercising a taxable privilege on the  
94 proceeds therefrom under this section.

95 (b)1.2-a. Tax shall be due on the consideration paid for  
96 occupancy in the county pursuant to a regulated short-term  
97 product, as defined in s. 721.05, or occupancy in the county  
98 pursuant to a product that would be deemed a regulated short-  
99 term product if the agreement to purchase the short-term right  
100 were executed in this state. Such tax shall be collected on the  
101 last day of occupancy within the county unless such  
102 consideration is applied to the purchase of a timeshare estate.

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103 The occupancy of an accommodation of a timeshare resort pursuant  
104 to a timeshare plan, a multisite timeshare plan, or an exchange  
105 transaction in an exchange program, as defined in s. 721.05, by  
106 the owner of a timeshare interest or such owner's guest, which  
107 guest is not paying monetary consideration to the owner or to a  
108 third party for the benefit of the owner, is not a privilege  
109 subject to taxation under this section. A membership or  
110 transaction fee paid by a timeshare owner that does not provide  
111 the timeshare owner with the right to occupy any specific  
112 timeshare unit but merely provides the timeshare owner with the  
113 opportunity to exchange a timeshare interest through an exchange  
114 program is a service charge and not subject to taxation under  
115 this section.

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

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

121 (d) The tourist impact tax shall be levied at the rate of  
122 1 percent of each dollar and major fraction thereof of the total  
123 consideration charged for such taxable privilege. When receipt  
124 of consideration is by way of property other than money, the tax  
125 shall be levied and imposed on the fair market value of such  
126 nonmonetary consideration.

127 (e) The tourist impact tax shall be in addition to any  
128 other tax imposed pursuant to chapter 212 and in addition to all  
129 other taxes and fees and the consideration for the taxable  
130 privilege.

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131 (f) The tourist impact tax shall be charged by the person  
132 receiving the consideration for the taxable privilege, and it  
133 shall be collected from the lessee, tenant, or customer at the  
134 time of payment of the consideration for such taxable privilege.  
135 A person operating transient accommodations or the owner of such  
136 accommodations shall separately state the tax from the rental  
137 charged on the receipt, invoice, or other documentation issued  
138 with respect to charges for transient accommodations. Persons  
139 who facilitate the booking of reservations who are unrelated  
140 persons with respect to a person who operates transient  
141 accommodations with respect to which the reservation is booked  
142 are not required to separately state amounts charged on the  
143 receipt, invoice, or other documentation except such persons  
144 shall be required to disclose all amounts charged or expected to  
145 be charged as taxes on the final receipt, invoice, or other  
146 documentation provided to the customer issued by the person  
147 facilitating the booking of the reservation. Any amounts  
148 specifically collected as tax are county funds and shall be  
149 remitted as tax.

150 (g) A county that has levied the tourist impact tax  
151 authorized by this section in an area or areas designated as an  
152 area of critical state concern for at least 20 consecutive years  
153 prior to removal of the designation may continue to levy the  
154 tourist impact tax in accordance with this section for 20 years  
155 following removal of the designation. After expiration of the  
156 20-year period, a county may continue to levy the tourist impact  
157 tax authorized by this section if the county adopts an ordinance

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158 reauthorizing levy of the tax and the continued levy of the tax  
159 is approved by referendum as provided for in subsection (6) ~~(5)~~.

160 (3) ~~(2)~~ (a) The person receiving the consideration for such  
161 taxable privilege and the person doing business within such area  
162 or areas of critical state concern or within the entire county,  
163 as applicable, shall receive, account for, and remit the tourist  
164 impact tax to the Department of Revenue at the time and in the  
165 manner provided for persons who collect and remit taxes under  
166 chapter 212. The same duties and privileges imposed by chapter  
167 212 upon dealers in tangible property, respecting the collection  
168 and remission of tax; the making of returns; the keeping of  
169 books, records, and accounts; and compliance with the rules of  
170 the Department of Revenue in the administration of that chapter  
171 shall apply to and be binding upon all persons who are subject  
172 to the provisions of this section. However, the Department of  
173 Revenue may authorize a quarterly return and payment when the  
174 tax remitted by the dealer for the preceding quarter did not  
175 exceed \$25.

176 (b) The Department of Revenue shall keep records showing  
177 the amount of taxes collected, which records shall also include  
178 records disclosing the amount of taxes collected for and from  
179 each county in which the tax imposed and authorized by this  
180 section is applicable. These records shall be open for  
181 inspection during the regular office hours of the Department of  
182 Revenue, subject to the provisions of s. 213.053.

183 (c) Collections received by the Department of Revenue from  
184 the tax, less costs of administration of this section, shall be

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185 | paid and returned monthly to the county and the land authority  
186 | in accordance with the provisions of subsection (4) ~~(3)~~.

187 |         (d) The Department of Revenue is authorized to employ  
188 | persons and incur other expenses for which funds are  
189 | appropriated by the Legislature.

190 |         (e) The Department of Revenue is empowered to promulgate  
191 | such rules and prescribe and publish such forms as may be  
192 | necessary to effectuate the purposes of this section. The  
193 | department is authorized to establish audit procedures and to  
194 | assess for delinquent taxes.

195 |         (f) The estimated tax provisions contained in s. 212.11 do  
196 | not apply to the administration of any tax levied under this  
197 | section.

198 |         ~~(4)~~~~(3)~~ All tax revenues received pursuant to this section,  
199 | less administrative costs, shall be distributed as follows:

200 |         (a) Fifty percent shall be transferred to the land  
201 | authority to be used to purchase property in the area of  
202 | critical state concern for which the revenue is generated. An  
203 | amount not to exceed 5 percent may be used for administration  
204 | and other costs incident to such purchases.

205 |         (b) Fifty percent shall be distributed to the governing  
206 | body of the county where the revenue was generated. Such  
207 | proceeds shall be used to offset the loss of ad valorem taxes  
208 | due to acquisitions provided for by this act.

209 |         ~~(5)~~~~(4)~~(a) Any person who is taxable hereunder who fails or  
210 | refuses to charge and collect from the person paying for the  
211 | taxable privilege the taxes herein provided, either by himself  
212 | or herself or through agents or employees, is, in addition to

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213 | being personally liable for the payment of the tax, guilty of a  
214 | misdemeanor of the second degree, punishable as provided in s.  
215 | 775.082 or s. 775.083.

216 |         (b) No person shall advertise or hold out to the public in  
217 | any manner, directly or indirectly, that he or she will absorb  
218 | all or any part of the tax; that he or she will relieve the  
219 | person paying for the taxable privilege of the payment of all or  
220 | any part of the tax; or that the tax will not be added to the  
221 | consideration for the taxable privilege or that, when added, the  
222 | tax or any part thereof will be refunded or refused, either  
223 | directly or indirectly, by any method whatsoever. Any person who  
224 | willfully violates any provision of this paragraph is guilty of  
225 | a misdemeanor of the second degree, punishable as provided in s.  
226 | 775.082 or s. 775.083.

227 |         (c) The tax authorized to be levied by this section shall  
228 | constitute a lien on the property of the business, lessee,  
229 | customer, or tenant in the same manner as, and shall be  
230 | collectible as are, liens authorized and imposed in ss. 713.67,  
231 | 713.68, and 713.69.

232 |         ~~(6)~~(5) The tourist impact tax authorized by this section  
233 | shall take effect only upon express approval by a majority vote  
234 | of those qualified electors in the area or areas of critical  
235 | state concern in the county seeking to levy such tax, voting in  
236 | a referendum to be held by the governing board of such county in  
237 | conjunction with a general or special election, in accordance  
238 | with the provisions of law relating to elections currently in  
239 | force. However, if the area or areas of critical state concern  
240 | are greater than 50 percent of the land area of the county and

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241 the tax is to be imposed throughout the entire county, the tax  
242 shall take effect only upon express approval of a majority of  
243 the qualified electors of the county voting in such a  
244 referendum.

245 (7)~~(6)~~ The effective date of the levy and imposition of  
246 the tourist impact tax authorized under this section shall be  
247 the first day of the second month following approval of the  
248 ordinance by referendum or the first day of any subsequent month  
249 as may be specified in the ordinance. A certified copy of the  
250 ordinance shall include the time period and the effective date  
251 of the tax levy and shall be furnished by the county to the  
252 Department of Revenue within 10 days after passing an ordinance  
253 levying such tax and again within 10 days after approval by  
254 referendum of such tax. If applicable, the county levying the  
255 tax shall provide the Department of Revenue with a list of the  
256 businesses in the area of critical state concern where the  
257 tourist impact tax is levied by zip code or other means of  
258 identification. Notwithstanding the provisions of s. 213.053,  
259 the Department of Revenue shall assist the county in compiling  
260 such list of businesses. The tourist impact tax, if not repealed  
261 sooner pursuant to paragraph (1)(c), shall be repealed 10 years  
262 after the date the area of critical state concern designation is  
263 removed.

264 (8)(a) All online vacation rental listing and advertising  
265 services for rent-by-owner properties shall contain proof of  
266 compliance with state and local lodging and accommodation taxes.  
267 Such proof shall come in the form of a statement affirming that  
268 the property owner, agent, property manager, or business entity

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269 is registered with the department. The statement shall also  
270 include the exact name of the property owner, agent, property  
271 manager, or business entity registered with the department and a  
272 toll free number established by the department for verification  
273 that a certificate of registration has been issued. Failure to  
274 require such information by the vacation rental listing and  
275 advertising service shall result in such service being liable  
276 for any and all outstanding state and local accommodation taxes  
277 due on the subject property.

278 (b) All advertisements or listings of rent-by-owner  
279 properties shall contain proof of compliance with state and  
280 local lodging and accommodation taxes. Such proof shall come in  
281 the form of a statement affirming that the property owner,  
282 agent, property manager or business entity is registered with  
283 the department. The statement shall also include the exact name  
284 of the property owner, agent, property manager or business  
285 entity registered with the department and a toll free number  
286 established by the department for verification that a  
287 certificate of registration has been issued. Failure of the  
288 property owner, agent, property manager, or business entity to  
289 comply with this section shall serve as prima facie evidence of  
290 intent to defraud the state of such taxes and subject them to  
291 penalties of law.

292 Section 3. Paragraph (b) of subsection (1) and subsection  
293 (2) of section 212.03, Florida Statutes, are amended and  
294 subsection (8) of that section is created, to read:

295 212.03 Transient rentals tax; rate, procedure,  
296 enforcement, exemptions.-



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(1)

(b)1. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. 721.05, or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right was executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. 721.05, by the owner of a timeshare interest or such owner's guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

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

3. As used in this section, the terms "rent," "rental," "rentals," and "rental payments" mean the amount received by a person operating transient accommodations or the owner of such

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325 accommodations for the use of any living quarters or sleeping or  
326 housekeeping accommodations in, from, or a part of, or in  
327 connection with, any hotel, apartment house, roominghouse,  
328 mobile home park, recreational vehicle park, condominium,  
329 timeshare resort, or tourist or trailer camp. The term "person  
330 operating transient accommodations" means a person conducting  
331 the daily affairs of the physical facilities furnishing  
332 transient accommodations who is responsible for providing any of  
333 the services commonly associated with operating the facilities  
334 furnishing transient accommodations, including providing  
335 physical access to such facilities, regardless of whether such  
336 commonly associated services are provided by unrelated persons.  
337 The terms "rent," "rental," "rentals," and "rental payments" do  
338 not include payments received by unrelated persons from the  
339 lessee, tenant, customer, or licensee for facilitating the  
340 booking of reservations for or on behalf of the lessees,  
341 tenants, customers, or licensees at hotels, apartment houses,  
342 roominghouses, mobile home parks, recreational vehicle parks,  
343 condominiums, timeshare resorts, or tourist or trailer camps in  
344 this state. The term "unrelated persons" means persons who are  
345 not related to the person operating transient accommodations or  
346 to the owner of such accommodations within the meaning of s.  
347 1504, s. 267(b), or s. 707(b) of the Internal Revenue Code of  
348 1986, as amended.

349 (2) The tax provided for in this section ~~herein~~ shall be  
350 in addition to the total amount of the rental, shall be charged  
351 by any the lessor or person operating transient accommodations  
352 or the owner of such accommodations subject to the tax imposed

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353 | under this chapter ~~receiving the rent~~ in and by such said rental  
354 | arrangement to the lessee or person paying the rental, and shall  
355 | be due and payable at the time of the receipt of such rental  
356 | payment by the ~~lessor or~~ person operating the transient  
357 | accommodations or the owner of such accommodations, ~~as defined~~  
358 | ~~in this chapter, who receives said rental or payment.~~ The ~~owner,~~  
359 | ~~lessor, or~~ person operating the transient accommodations or the  
360 | owner of such accommodations ~~receiving the rent~~ shall remit the  
361 | ~~tax~~ to the department the tax on the amount of the rent received  
362 | by the person operating the transient accommodations or the  
363 | owner of such accommodations at the times and in the manner  
364 | hereinafter provided for dealers to remit taxes under this  
365 | chapter. The same duties imposed by this chapter upon dealers in  
366 | tangible personal property respecting the collection and  
367 | remission of the tax; the making of returns; the keeping of  
368 | books, records, and accounts; and the compliance with the rules  
369 | and regulations of the department in the administration of this  
370 | chapter shall apply to and be binding upon all persons who  
371 | manage or operate hotels, apartment houses, roominghouses,  
372 | tourist and trailer camps, and the rental of condominium units,  
373 | and to all persons who collect or receive such rents on behalf  
374 | of such owner or lessor taxable under this chapter. A person  
375 | operating transient accommodations or the owner of such  
376 | accommodations shall separately state the tax from the rental  
377 | charged on the receipt, invoice, or other documentation issued  
378 | with respect to charges for transient accommodations. Persons  
379 | facilitating the booking of reservations who are unrelated to  
380 | the person operating the transient accommodations in which the

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381 reservation is booked are not required to separately state  
382 amounts charged on the receipt, invoice, or other documentation  
383 except such persons shall be required to disclose all amounts  
384 charged or expected to be charged as taxes on the final receipt,  
385 invoice, or other documentation provided to the customer issued  
386 by the person facilitating the booking of the reservation. Any  
387 amounts specifically collected as a tax are state funds and must  
388 be remitted as tax.

389 (8) (a) All online vacation rental listing and advertising  
390 services for rent-by-owner properties shall contain proof of  
391 compliance with state and local lodging and accommodation taxes.  
392 Such proof shall come in the form of a statement affirming that  
393 the property owner, agent, property manager, or business entity  
394 is registered with the department. The statement shall also  
395 include the exact name of the property owner, agent, property  
396 manager, or business entity registered with the department and a  
397 toll free number established by the department for verification  
398 that a certificate of registration has been issued. Failure to  
399 require such information by the vacation rental listing and  
400 advertising service shall result in such service being liable  
401 for any and all outstanding state and local accommodation taxes  
402 due on the subject property.

403 (b) All advertisements or listings of rent-by-owner  
404 properties shall contain proof of compliance with state and  
405 local lodging and accommodation taxes. Such proof shall come in  
406 the form of a statement affirming that the property owner,  
407 agent, property manager or business entity is registered with  
408 the department. The statement shall also include the exact name

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409 of the property owner, agent, property manager or business  
410 entity registered with the department and a toll free number  
411 established by the department for verification that a  
412 certificate of registration has been issued. Failure of the  
413 property owner, agent, property manager, or business entity to  
414 comply with this section shall serve as prima facie evidence of  
415 intent to defraud the state of such taxes and subject them to  
416 penalties of law.

417 Section 4. Paragraphs (a) and (b) of subsection (3) of  
418 section 212.0305, Florida Statutes, are amended and subsection  
419 (5) of that section is created, to read:

420 212.0305 Convention development taxes; intent;  
421 administration; authorization; use of proceeds.-

422 (3) APPLICATION; ADMINISTRATION; PENALTIES.-

423 (a)1. The convention development tax on transient rentals  
424 imposed by the governing body of any county authorized to so  
425 levy shall apply to the amount of any payment made by any person  
426 to rent, lease, or use for a period of 6 months or less any  
427 living quarters or accommodations in a hotel, apartment hotel,  
428 motel, resort motel, apartment, apartment motel, roominghouse,  
429 tourist or trailer camp, mobile home park, recreational vehicle  
430 park, condominium, or timeshare resort. When receipt of  
431 consideration is by way of property other than money, the tax  
432 shall be levied and imposed on the fair market value of such  
433 nonmonetary consideration. Any payment made by a person to rent,  
434 lease, or use any living quarters or accommodations which are  
435 exempt from the tax imposed under s. 212.03 shall likewise be  
436 exempt from any tax imposed under this section.

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437        ~~2.a.~~ Tax shall be due on the consideration paid for  
438 occupancy in the county pursuant to a regulated short-term  
439 product, as defined in s. 721.05, or occupancy in the county  
440 pursuant to a product that would be deemed a regulated short-  
441 term product if the agreement to purchase the short-term right  
442 was executed in this state. Such tax shall be collected on the  
443 last day of occupancy within the county unless such  
444 consideration is applied to the purchase of a timeshare estate.  
445 The occupancy of an accommodation of a timeshare resort pursuant  
446 to a timeshare plan, a multisite timeshare plan, or an exchange  
447 transaction in an exchange program, as defined in s. 721.05, by  
448 the owner of a timeshare interest or such owner's guest, which  
449 guest is not paying monetary consideration to the owner or to a  
450 third party for the benefit of the owner, is not a privilege  
451 subject to taxation under this section. A membership or  
452 transaction fee paid by a timeshare owner that does not provide  
453 the timeshare owner with the right to occupy any specific  
454 timeshare unit but merely provides the timeshare owner with the  
455 opportunity to exchange a timeshare interest through an exchange  
456 program is a service charge and not subject to taxation under  
457 this section.

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

461        4. As used in this section, the terms "consideration,"  
462 "rental," and "rents" mean the amount received by a person  
463 operating transient accommodations or the owner of such  
464 accommodations for the use of any living quarters or sleeping or

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465 housekeeping accommodations in, from, or a part of, or in  
466 connection with, any hotel, apartment house, roominghouse,  
467 timeshare resort, tourist or trailer camp, mobile home park,  
468 recreational vehicle park, or condominium. The term "person  
469 operating transient accommodations" means a person conducting  
470 the daily affairs of the physical facilities furnishing  
471 transient accommodations who is responsible for providing any of  
472 the services commonly associated with operating the facilities  
473 furnishing transient accommodations, including providing  
474 physical access to such facilities, regardless of whether such  
475 commonly associated services are provided by unrelated persons.  
476 The terms "consideration," "rental," and "rents" do not include  
477 payments received by unrelated persons from the lessee, tenant,  
478 or customer for facilitating the booking of reservations for or  
479 on behalf of the lessees, tenants, or customers at hotels,  
480 apartment houses, roominghouses, timeshare resorts, tourist or  
481 trailer camps, mobile home parks, recreational vehicle parks, or  
482 condominiums in this state. The term "unrelated persons" means  
483 persons who are not related to the person operating transient  
484 accommodations or to the owner of such accommodations within the  
485 meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
486 Revenue Code of 1986, as amended.

487 (b) The tax shall be charged by the person receiving the  
488 consideration for the lease or rental, and the tax shall be  
489 collected from the lessee, tenant, or customer at the time of  
490 payment of the consideration for such lease or rental. A person  
491 operating transient accommodations or the owner of such  
492 accommodations shall separately state the tax from the rental

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493 charged on the receipt, invoice, or other documentation issued  
494 with respect to charges for transient accommodations. Persons  
495 facilitating the booking of reservations who are unrelated to  
496 the person operating the transient accommodations in which the  
497 reservation is booked are not required to separately state  
498 amounts charged on the receipt, invoice, or other documentation  
499 except such persons shall be required to disclose all amounts  
500 charged or expected to be charged as taxes on the final receipt,  
501 invoice, or other documentation provided to the customer issued  
502 by the person facilitating the booking of the reservation. Any  
503 amounts specifically collected as a tax are county funds and  
504 must be remitted as tax.

505 (5) PROOF OF COMPLIANCE.-

506 (a) All online vacation rental listing and advertising  
507 services for rent-by-owner properties shall contain proof of  
508 compliance with state and local lodging and accommodation taxes.  
509 Such proof shall come in the form of a statement affirming that  
510 the property owner, agent, property manager, or business entity  
511 is registered with the department. The statement shall also  
512 include the exact name of the property owner, agent, property  
513 manager, or business entity registered with the department and a  
514 toll free number established by the department for verification  
515 that a certificate of registration has been issued. Failure to  
516 require such information by the vacation rental listing and  
517 advertising service shall result in such service being liable  
518 for any and all outstanding state and local accommodation taxes  
519 due on the subject property.



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520 (b) All advertisements or listings of rent-by-owner  
521 properties shall contain proof of compliance with state and  
522 local lodging and accommodation taxes. Such proof shall come in  
523 the form of a statement affirming that the property owner,  
524 agent, property manager or business entity is registered with  
525 the department. The statement shall also include the exact name  
526 of the property owner, agent, property manager or business  
527 entity registered with the department and a toll free number  
528 established by the department for verification that a  
529 certificate of registration has been issued. Failure of the  
530 property owner, agent, property manager, or business entity to  
531 comply with this section shall serve as prima facie evidence of  
532 intent to defraud the state of such taxes and subject them to  
533 penalties of law.

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

536 213.30 Compensation for information relating to a  
537 violation of the tax laws.—

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

540 (a) A county government providing information to the  
541 department leading to:

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

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547 2. The identification and registration of a taxpayer who  
548 is not in compliance with the registration requirements of s.  
549 212.03. The amount of the payment made to any person who  
550 provides information to the department which results in the  
551 registration of a noncompliant taxpayer shall be \$100. The  
552 reward authorized in this subparagraph shall be paid only if the  
553 noncompliant taxpayer:

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

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

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

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

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

573 a.1. Conducts business from a permanent, fixed location.†

574 b.2. Is engaged in a bona fide taxable activity.† and

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575 c.3. Is found by the department to have an unpaid tax  
576 liability.

577 Section 6. Sections 1 and 3 of chapter 67-930, Laws of  
578 Florida, as amended, are amended to read:

579 Section 1. All cities and towns, in counties of the state  
580 having a population of not less than three hundred thirty  
581 thousand (330,000) and not more than three hundred forty  
582 thousand (340,000) and in counties having a population of more  
583 than nine hundred thousand (900,000), according to the latest  
584 official decennial census, whose charter specifically provides  
585 now or whose charter is so amended prior to January 1, 1968, for  
586 the levy of the exact tax as herein set forth, are hereby given  
587 the right, power and authority by ordinance or impose, levy and  
588 collect a tax within their corporate limits, to be known as a  
589 municipal resort tax, upon the rent of every occupancy of a room  
590 or rooms in any hotel, motel, apartment house, rooming house,  
591 tourist or trailer camp, as the same are defined in part I,  
592 chapter 212, Florida Statutes, and upon the retail sale price of  
593 all items of food or beverages sold at retail, and of alcoholic  
594 beverages sold at retail for consumption on the premises, at any  
595 place of business required by law to be licensed by the state  
596 hotel and restaurant commission or by the state beverage  
597 department; provided, however, this tax shall not apply to those  
598 sales the amount of which is less than fifty cents (50¢) nor to  
599 sales of food or beverages delivered to a person's home under a  
600 contract providing for deliveries on a regular schedule when the  
601 price of each meal is less than \$10 ~~ten dollars~~. As used in this  
602 section, the term "rent" means the amount received by a person

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603 operating transient accommodations or the owner of such  
604 accommodations for the use of any living quarters or sleeping or  
605 housekeeping accommodations in, from, or a part of, or in  
606 connection with, any hotel, apartment hotel, motel, resort  
607 motel, apartment, roominghouse, timeshare resort, tourist or  
608 trailer camp, mobile home park, recreational vehicle park, or  
609 condominium. The term "person operating transient  
610 accommodations" means a person conducting the daily affairs of  
611 the physical facilities furnishing transient accommodations who  
612 is responsible for providing any of the services commonly  
613 associated with operating the facilities furnishing transient  
614 accommodations, including providing physical access to such  
615 facilities, regardless of whether such commonly associated  
616 services are provided by unrelated persons. The term "rent" does  
617 not include payments received by unrelated persons from the  
618 lessee, tenant, or customer for facilitating the booking of  
619 reservations for or on behalf of the lessees, tenants, or  
620 customers at hotels, apartment hotels, motels, resort motels,  
621 apartments, roominghouses, timeshare resorts, tourist or trailer  
622 camps, mobile home parks, recreational vehicle parks, or  
623 condominiums in this state. The term "unrelated persons" means  
624 persons who are not related to the person operating transient  
625 accommodations or to the owner of such accommodations, within  
626 the meaning of s. 1504, s. 267(b), or s. 707(b) of the Internal  
627 Revenue Code of 1986, as amended.

628 Section 3. The tax imposed by this act shall be collected  
629 from the person paying said rent of said retail sales price and  
630 shall be paid by such person for the use of the city or town to

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631 | the person operating transient accommodations or to the owner of  
632 | such accommodations collecting and receiving the rent or the  
633 | retail sales price at the time of the payment thereof. It shall  
634 | be the duty of every person operating transient accommodations  
635 | or the owner of such accommodations renting a room or rooms, as  
636 | herein provided, and of every person selling at retail food or  
637 | beverages, or alcoholic beverages for consumption on the  
638 | premises, as herein provided, in acting as the tax collection  
639 | medium or agency of the city or town, to collect from the person  
640 | paying the rent or the retail sales price, for the use of the  
641 | city or town, the tax imposed and levied pursuant to this act,  
642 | and to report and pay over to the city or town all such taxes  
643 | imposed, levied and collected, in accordance with the accounting  
644 | and other provisions of the enacted ordinance. All cities and  
645 | towns collecting a resort tax pursuant to the provisions of this  
646 | act shall have the same duties and privileges as the Department  
647 | of Revenue under part I of chapter 212, Florida Statutes, and  
648 | may use any power granted to the Department of Revenue under  
649 | part I of chapter 212, Florida Statutes, including enforcement  
650 | and collection procedures and penalties imposed by part I of  
651 | chapter 212, Florida Statutes, which shall be binding upon all  
652 | persons and entities that are subject to the provisions of this  
653 | act with regard to the municipal resort tax. A person operating  
654 | transient accommodations or the owner of such accommodations  
655 | shall separately state the tax from the rental charged on the  
656 | receipt, invoice, or other documentation issued with respect to  
657 | charges for transient accommodations. Persons who facilitate the  
658 | booking of reservations who are unrelated persons with respect

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659 to a person who operates the transient accommodations with  
660 respect to which the reservation is booked are not required to  
661 separately state amounts charged on the receipt, invoice, or  
662 other documentation except such persons shall be required to  
663 disclose all amounts charged or expected to be charged as taxes  
664 on the final receipt, invoice, or other documentation provided  
665 to the customer issued by the person facilitating the booking of  
666 the reservation. Any amounts specifically collected as a tax are  
667 city or town funds and shall be remitted as tax. All online  
668 vacation rental listing and advertising services for rent-by-  
669 owner properties shall contain proof of compliance with state  
670 and local lodging and accommodation taxes. Such proof shall come  
671 in the form of a statement affirming that the property owner,  
672 agent, property manager, or business entity is registered with  
673 the department. The statement shall also include the exact name  
674 of the property owner, agent, property manager, or business  
675 entity registered with the department and a toll free number  
676 established by the department for verification that a  
677 certificate of registration has been issued. Failure to require  
678 such information by the vacation rental listing and advertising  
679 service shall result in such service being liable for any and  
680 all outstanding state and local accommodation taxes due on the  
681 subject property. All advertisements or listings of rent-by-  
682 owner properties shall contain proof of compliance with state  
683 and local lodging and accommodation taxes. Such proof shall come  
684 in the form of a statement affirming that the property owner,  
685 agent, property manager or business entity is registered with  
686 the department. The statement shall also include the exact name

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687 of the property owner, agent, property manager or business  
688 entity registered with the department and a toll free number  
689 established by the department for verification that a  
690 certificate of registration has been issued. Failure of the  
691 property owner, agent, property manager, or business entity to  
692 comply with this section shall serve as prima facie evidence of  
693 intent to defraud the state of such taxes and subject them to  
694 penalties of law.

695  
696  
697  
698 -----  
699 **D I R E C T O R Y   A M E N D M E N T**

700 Remove lines 30-31 and insert:

701 Section 1. Paragraphs (a) and (f) of subsection (3) of section  
702 125.0104, Florida Statutes, are amended and subsection (12) of  
703 that section is created, to read:

704  
705 -----  
706 **T I T L E   A M E N D M E N T**

707 Remove lines 6-26 and insert:

708 providing an exception; providing construction; providing proof  
709 of compliance with state and local lodging tax requirements;  
710 amending s. 125.0108, F.S.; providing definitions relating to  
711 the tourist impact tax; providing separate statement of tax  
712 requirements; providing an exception; providing construction;  
713 providing proof of compliance with state and local lodging tax  
714 requirements; amending s. 212.03, F.S.; providing definitions

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715 relating to the transient rentals tax; revising requirements for  
716 charging, collecting, and remitting the tax; providing  
717 requirements for separate statement of the tax on rental  
718 documents; providing proof of compliance with state and local  
719 lodging tax requirements; amending s. 212.0305, F.S.; providing  
720 definitions relating to the convention development tax; revising  
721 requirements for charging, collecting, and remitting the tax;  
722 providing requirements for separate statement of the tax on  
723 rental documents; providing proof of compliance with state and  
724 local lodging tax requirements; amending s. 213.30, F.S.;  
725 authorizing the Department of Revenue to compensate county  
726 governments for providing certain information to the department;  
727 specifying a payment amount; amending ss. 1 and 3, ch. 67-930,  
728 Laws of Florida, as amended; providing definitions relating to a  
729 municipal resort tax; providing separate statement of tax  
730 requirements; providing an exception; providing construction;  
731 providing proof of compliance with state and local lodging tax  
732 requirements; providing an effective date.





HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 01

Bill No. CS/HB 713

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

1 Council/Committee hearing bill: Finance and Tax Committee  
2 Representative(s) Pafford offered the following:

3  
4 **Amendment (with directory and title amendments)**

5 Delete everything after the enacting clause and insert:

6 Section 1. Section 189.4042, Florida Statutes, is amended  
7 to read:

8 189.4042 Merger and dissolution procedures.-

9 (1) DEFINITIONS.-As used in this section, the term:

10 (a) "Component independent special district" means an  
11 independent special district that proposes to be merged into a  
12 merged independent district, or an independent special district  
13 as it existed before its merger into the merged independent  
14 district of which it is now a part.

15 (b) "Elector-initiated merger plan" means the merger plan  
16 of two or more independent special districts, a majority of  
17 whose qualified electors have elected to merge, which outlines  
18 the terms and agreements for the official merger of the  
19 districts, and is finalized and approved by the governing bodies  
20 of the districts pursuant to this section.

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21           (c) "Governing body" means the governing body of the  
22 independent special district in which the general legislative,  
23 governmental, or public powers of the district are vested and by  
24 authority of which the official business of the district is  
25 conducted.

26           (d) "Initiative" means the filing of a petition containing  
27 a proposal for a referendum to be placed on the ballot for  
28 election.

29           (e) "Joint merger plan" means the merger plan that is  
30 adopted by resolution of the governing bodies of two or more  
31 independent special districts, that outlines the terms and  
32 agreements for the official merger of the districts, and that is  
33 finalized and approved by the governing bodies pursuant to this  
34 section.

35           (f) "Merged independent district" means a single  
36 independent special district that results from a successful  
37 merger of two or more independent special districts pursuant to  
38 this section.

39           (g) "Merger" means the combination of two or more  
40 contiguous independent special districts that combine to become  
41 a newly created merged independent district that assumes  
42 jurisdiction over all of the component independent special  
43 districts.

44           (h) "Merger plan" means a written document that contains  
45 the terms, agreements, and information regarding the merger of  
46 two or more independent special districts.

47           (i) "Proposed elector-initiated merger plan" means a  
48 written document that contains the terms and information  
49 regarding the merger of two or more independent special  
50 districts and that accompanies the petition initiated by the

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51 qualified electors of the districts, but that is not yet  
52 finalized and approved by the governing bodies of each component  
53 independent special district pursuant to this section.

54 (j) "Proposed joint merger plan" means a written document  
55 that contains the terms and information regarding the merger of  
56 two or more independent special districts and that has been  
57 prepared pursuant to a resolution of the governing bodies of the  
58 districts, but that is not yet finalized and approved by the  
59 governing bodies of each component independent special district  
60 pursuant to this section.

61 (k) "Qualified elector" means an individual at least 18  
62 years of age who is a citizen of the United States, a permanent  
63 resident of this state, and a resident of the district who  
64 registers with the supervisor of elections of a county within  
65 which the district lands are located when the registration books  
66 are open.

67 (2) MERGER OR DISSOLUTION OF A DEPENDENT SPECIAL  
68 DISTRICT.—

69 (a) The merger or dissolution of a dependent special  
70 district ~~districts~~ may be effectuated by an ordinance of the  
71 general-purpose local governmental entity wherein the  
72 geographical area of the district or districts is located.  
73 However, a county may not dissolve a special district that is  
74 dependent to a municipality or vice versa, or a dependent  
75 district created by special act.

76 (b) The merger or dissolution of a dependent district  
77 created and operating pursuant to a special act may be  
78 effectuated only by further act of the Legislature unless  
79 otherwise provided by general law.

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80 (c) Dependent special districts that meet any criteria for  
81 being declared inactive, or that have already been declared  
82 inactive, pursuant to s. 189.4044 may be dissolved or merged by  
83 special act without a referendum.

84 (d) ~~(b)~~ A copy of any ordinance and of any changes to a  
85 charter affecting the status or boundaries of one or more  
86 special districts shall be filed with the Special District  
87 Information Program within 30 days ~~of~~ after such activity.

88 (3) ~~(2)~~ DISSOLUTION OF AN INDEPENDENT SPECIAL DISTRICT.-

89 (a) Voluntary Dissolution.-The voluntary merger or  
90 dissolution of an independent special district ~~or a dependent~~  
91 ~~district~~ created and operating pursuant to a special act may  
92 ~~only~~ be effectuated only by the Legislature unless otherwise  
93 provided by general law.

94 (b) Involuntary Dissolution.-If a local general-purpose  
95 government seeks to dissolve an active independent special  
96 district created and operating pursuant to a special act whose  
97 board objects by resolution to the dissolution, the dissolution  
98 of the active independent special district is not effective  
99 until a special act of the Legislature is approved by a majority  
100 of the resident electors of the district or landowners voting in  
101 the same manner by which the independent special district's  
102 governing board is elected. This paragraph also applies if an  
103 independent special district's governing board elects to  
104 dissolve the district by less than a supermajority vote of the  
105 board.

106 (c) The political subdivisions proposing the involuntary  
107 dissolution of an active independent special district shall be  
108 responsible for payment of any expenses associated with the  
109 referendum required under paragraph (b).

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110 (d) Independent special districts that meet any criteria  
111 for being declared inactive, or that have already been declared  
112 inactive, pursuant to s. 189.4044 may be dissolved by special  
113 act without a referendum.

114 (e) Financial allocations of the assets and indebtedness  
115 of a dissolved independent special district shall be pursuant to  
116 s. 189.4045.

117 (f) If an inactive independent special district was  
118 created by a county or municipality through a referendum, the  
119 county or municipality that created the district may dissolve  
120 the district after publishing notice as described in s.  
121 189.4044. If an independent special district was created by a  
122 county or municipality by referendum or any other procedure, the  
123 county or municipality that created the district may merge or  
124 dissolve the district pursuant to a referendum or any other the  
125 same procedure by which the independent district was created.  
126 However, if the for any independent special district that has ad  
127 valorem taxation powers, the same procedure required to grant  
128 the such independent district ad valorem taxation powers is  
129 shall also be required to dissolve or merge the district.

130 (4) LEGISLATIVE MERGER OF INDEPENDENT SPECIAL DISTRICTS.  
131 The Legislature may merge independent special districts created  
132 and operating pursuant to special act.

133 (5) VOLUNTARY MERGER OF INDEPENDENT SPECIAL DISTRICTS.—Two  
134 or more contiguous independent special districts created by  
135 special act which have similar functions and elected governing  
136 bodies may elect to merge into a single independent district  
137 through the act of merging the component independent special  
138 districts.

139 (a) Initiation.—Merger proceedings may commence by:

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140 1. A joint resolution of the governing bodies of each  
141 independent special district which endorses a proposed joint  
142 merger plan; or

143 2. A joint resolution of the governing bodies of each  
144 independent special district which endorses a proposed joint  
145 merger plan.

146 (b) Joint merger plan by resolution.—The governing bodies  
147 of two or more contiguous independent special districts may, by  
148 joint resolution, endorse a proposed joint merger plan to  
149 commence proceedings to merge the districts pursuant to this  
150 subsection.

151 1. The proposed joint merger plan must specify:

152 a. The name of each component independent special district  
153 to be merged;

154 b. The name of the proposed merged independent district;

155 c. The rights, duties, and obligations of the proposed  
156 merged independent district;

157 d. The territorial boundaries of the proposed merged  
158 independent district;

159 e. The governmental organization of the proposed merged  
160 independent district insofar as it concerns elected and  
161 appointed officials and public employees, along with a  
162 transitional plan and schedule for elections and appointments of  
163 officials;

164 f. A fiscal estimate of the potential cost or savings as a  
165 result of the merger;

166 g. Each component independent special district's assets,  
167 including, but not limited to, real and personal property, and  
168 the current value thereof;

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169 h. Each component independent special district's  
170 liabilities and indebtedness, bonded and otherwise, and the  
171 current value thereof;

172 i. Terms for the assumption and disposition of existing  
173 assets, liabilities, and indebtedness of each component  
174 independent special district jointly, separately, or in defined  
175 proportions;

176 j. Terms for the common administration and uniform  
177 enforcement of existing laws within the proposed merged  
178 independent district;

179 k. The times and places for public hearings on the  
180 proposed joint merger plan;

181 1. The times and places for a referendum in each component  
182 independent special district on the proposed joint merger plan,  
183 along with the referendum language to be presented for approval;  
184 and

185 m. The effective date of the proposed merger.

186 2. The resolution endorsing the proposed joint merger plan  
187 must be approved by a majority vote of the governing bodies of  
188 each component independent special district and adopted at least  
189 business days before any general or special election on the  
190 proposed joint merger plan.

191 3. Within 5 business days after the governing bodies  
192 approve the resolution endorsing the proposed joint merger plan,  
193 the governing bodies must:

194 a. Cause a copy of the proposed joint merger plan, along  
195 with a descriptive summary of the plan, to be displayed and be  
196 readily accessible to the public for inspection in at least  
197 three public places within the territorial limits of each  
198 component independent special district, unless a component



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199 district has fewer than three public places, in which case the  
200 plan must be accessible for inspection in all public places  
201 within the component independent special district;

202 b. If applicable, cause the proposed joint merger plan,  
203 along with a descriptive summary of the plan and a reference to  
204 the public places within each component independent special  
205 district where a copy of the merger plan may be examined, to be  
206 displayed on a website maintained by each district or on a  
207 website maintained by the county or municipality in which the  
208 districts are located; and

209 c. Arrange for a descriptive summary of the proposed joint  
210 merger plan and a reference to the public places within the  
211 district where a copy may be examined, to be published in a  
212 newspaper of general circulation within the component  
213 independent special districts at least once each week for 4  
214 successive weeks.

215 4. The governing body of each component independent  
216 special district shall set a time and place for one or more  
217 public hearings on the proposed joint merger plan. The public  
218 hearing shall be held on a weekday at least 7 business days  
219 after the day the first advertisement is published on the  
220 proposed joint merger plan. The hearings may be held jointly or  
221 separately by the governing bodies of each component district.  
222 Any interested person residing in the respective district shall  
223 be given a reasonable opportunity to be heard on any aspect of  
224 the proposed merger at the public hearing.

225 a. Notice of the public hearing addressing the resolution  
226 for the proposed joint merger plan must be published pursuant to  
227 the notice requirements under s. 189.417 and must provide a  
228 descriptive summary of the proposed joint merger plan and a

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229 reference to the public places within the component independent  
230 special districts where a copy of the plan may be examined.

231 b. After the final public hearing, the governing bodies of  
232 each component independent special district may amend the  
233 proposed joint merger plan if the amended version complies with  
234 the notice and public hearing requirements provided in this  
235 subsection. Thereafter, the governing bodies may approve a final  
236 version of the joint merger plan or decline to proceed further  
237 with the merger. Approval by the governing bodies of the final  
238 version of the joint merger plan must occur within business  
239 days after the final hearing.

240 5. After the final public hearing, the governing bodies  
241 shall notify the supervisors of elections of the applicable  
242 counties in which district lands are located of the adoption of  
243 the resolution by each governing body. The supervisors of  
244 elections shall schedule separate referendums for each component  
245 independent special district. The referendums may be held in  
246 each district on the same day, or on different days, but no more  
247 than 20 days apart.

248 a. Notice of a referendum on the merger of independent  
249 special districts must be provided pursuant to the notice  
250 requirements in s. 100.342. At a minimum, the notice must  
251 include:

252 (I) A brief summary of the resolution and joint merger  
253 plan;

254 (II) A statement as to where a copy of the resolution and  
255 joint merger plan may be examined;

256 (III) The names of the component independent special  
257 districts and a description of their territory;

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258 (IV) The times and places at which the referendum will be  
259 held; and

260 (V) Such other matters as may be necessary to call,  
261 provide for, and give notice of the referendum and to provide  
262 for the conduct thereof and the canvass of the returns.

263 b. The referendums must be held in accordance with the  
264 Florida Election Code and may be held pursuant to ss. 101.6101-  
265 101.6107. All costs associated with the referendums shall be  
266 borne by the respective component independent special district.

267 c. The ballot question in such referendum placed before  
268 the qualified electors of each component independent special  
269 district to be merged must be in substantially the following  
270 form:

271  
272 "Shall (...name of component independent special  
273 district...) and (...name of component independent special  
274 district or districts...) be merged into (...name of new merged  
275 independent district...)?

276 YES

277 NO"

278  
279 d. If the component independent special districts have  
280 disparate millage rates, the ballot question in the referendum  
281 placed before the qualified electors of each component district  
282 must be in substantially the following form:

283  
284 "Shall (...name of component independent special  
285 district...) and (...name of component independent special  
286 district or districts...) be merged into (...name of new merged  
287 independent district...), if the voter-approved maximum millage

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288 rate within each independent special district will not increase  
289 absent a subsequent referendum?

290       YES

291       NO"

292

293       e. In any referendum held pursuant to this subsection, the  
294 ballots shall be counted, returns made and canvassed, and  
295 results certified in the same manner as other elections or  
296 referendums for the component independent special districts.

297       f. The merger may not take effect unless a majority of the  
298 votes cast in each component independent special district are in  
299 favor of the merger. If one of the component districts does not  
300 obtain a majority vote, the referendum fails, and merger does  
301 not take effect.

302       g. If merger is approved by a majority of the votes cast  
303 in each component independent special district, the merged  
304 independent district is created. Upon approval, the merged  
305 district shall notify the Special District Information Program  
306 pursuant to s. 189.418(2) and the local general-purpose  
307 governments in which any part of the component districts is  
308 situated pursuant to s. 189.418(7).

309       h. If the referendum fails, the merger process under this  
310 paragraph may not be initiated for the same purpose within 2  
311 years after the date of the referendum.

312       6. Component independent special districts merged pursuant  
313 to a joint merger plan by resolution shall continue to be  
314 governed as before the merger until the effective date specified  
315 in the adopted joint merger plan.

316       (c) *Qualified elector-initiated merger plan.*—The qualified  
317 electors of two or more contiguous independent special districts

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318 may commence a merger proceeding by each filing a petition with  
319 the governing bodies of each independent special district  
320 proposing to be merged. The petition must contain the signatures  
321 of at least 40 percent of the qualified electors of each  
322 component independent special district, and must be submitted to  
323 the appropriate component independent special district governing  
324 board no later than one year from the start of the qualified  
325 elector-initiated merger process.

326 1. The petition must comply with, and be circulated in,  
327 the following form:

328  
329 PETITION FOR INDEPENDENT SPECIAL DISTRICT MERGER  
330

331 We, the undersigned electors and legal voters of (...name  
332 of independent special district...), qualified to vote at the  
333 next general or special election, respectfully petition that  
334 there be submitted to the electors and legal voters of (...name  
335 of independent special district or districts proposed to be  
336 merged...), for their approval or rejection at a referendum held  
337 for that purpose, a proposal to merge (...name of component  
338 independent special district...) and (...name of component  
339 independent special district or districts...)

340  
341 In witness thereof, we have signed our names on the date  
342 indicated next to our signatures.

343  
344 Date                      Name (print under signature)                      Home Address  
345  
346

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2. The petition must be validated by a signed statement by a witness who is a duly qualified elector of one of the component independent special districts, a notary public, or another person authorized to take acknowledgements.

a. A statement that is signed by a witness who is a duly qualified elector of the respective district shall be accepted for all purposes as the equivalent of an affidavit. Such statement must be in substantially the following form:

"I, (...name of witness...), state that I am a duly qualified voter of (...name of independent special district...). Each of the (...insert number...) persons who have signed this petition sheet has signed his or her name in my presence on the dates indicated above and identified himself or herself to be the same person who signed the sheet. I understand that this statement will be accepted for all purposes as the equivalent of an affidavit, and if it contains a materially false statement, shall subject me to the penalties of perjury."

Date

Signature of Witness

b. A statement that is signed by a notary public or another person authorized to take acknowledgements must be in substantially the following form:

"On the date indicated above before me personally came each of the (...insert number...) electors and legal voters whose

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377 signatures appear on this petition sheet, who signed the  
378 petition in my presence and who, being by me duly sworn, each  
379 for himself or herself, identified himself or herself as the  
380 same person who signed the petition, and I declare that the  
381 foregoing information they provided was true."

382

383 Date Signature of Witness

384

385 c. An alteration or correction of information appearing on  
386 a petition's signature line, other than an uninitialed signature  
387 and date, does not invalidate such signature. In matters of  
388 form, this paragraph shall be liberally construed, not  
389 inconsistent with substantial compliance thereto and the  
390 prevention of fraud.

391 d. The appropriately signed petition must be filed with  
392 the governing board of each component independent special  
393 district. The petition must be submitted to the supervisors of  
394 elections of the counties in which the district lands are  
395 located. The supervisors shall, within 30 business days after  
396 receipt of the petitions, certify to the governing boards the  
397 number of signatures of qualified electors contained on the  
398 petitions.

399 3. Upon verification by the supervisors of election of the  
400 counties within which component independent special district  
401 lands are located that 40 percent of the qualified electors have  
402 petitioned for merger and that all such petitions have been  
403 executed within one year from the date of the initiation of the  
404 qualified-electoral merger process, the governing bodies of each  
405 component district shall meet within 30 business days to prepare

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406 and approve by resolution a proposed elector-initiated merger  
407 plan.

408 The proposed plan must include:

409 a. The name of each component independent special district  
410 to be merged;

411 b. The name of the proposed merged independent district;

412 c. The rights, duties, and obligations of the merged  
413 independent district;

414 d. The territorial boundaries of the proposed merged  
415 independent district;

416 e. The governmental organization of the proposed merged  
417 independent district insofar as it concerns elected and  
418 appointed officials and public employees, along with a  
419 transitional plan and schedule for elections and appointments of  
420 officials;

421 f. A fiscal estimate of the potential cost or savings as a  
422 result of the merger;

423 g. Each component independent special district's assets,  
424 including, but not limited to, real and personal property, and  
425 the current value thereof;

426 h. Each component independent special district's  
427 liabilities and indebtedness, bonded and otherwise, and the  
428 current value thereof;

429 i. Terms for the assumption and disposition of existing  
430 assets, liabilities, and indebtedness of each component  
431 independent special district, jointly, separately, or in defined  
432 proportions;

433 j. Terms for the common administration and uniform  
434 enforcement of existing laws within the proposed merged  
435 independent district;



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- 436 k. The times and places for public hearings on the  
437 proposed joint merger plan; and
- 438 1. The effective date of the proposed merger.
- 439 4. The resolution endorsing the proposed elector-initiated  
440 merger plan must be approved by a majority vote of the governing  
441 bodies of each component independent special district and must  
442 be adopted at least 60 business days before any general or  
443 special election on the proposed elector-initiated plan.
- 444 5. Within 5 business days after the governing bodies of  
445 each component independent special district approve the proposed  
446 elector-initiated merger plan, the governing bodies shall:
- 447 a. Cause a copy of the proposed elector-initiated merger  
448 plan, along with a descriptive summary of the plan, to be  
449 displayed and be readily accessible to the public for inspection  
450 in at least three public places within the territorial limits of  
451 each component independent special district, unless a component  
452 district has fewer than three public places, in which case the  
453 plan must be accessible for inspection in all public places  
454 within the component independent special district;
- 455 b. If applicable, cause the proposed elector-initiated  
456 merger plan, along with a descriptive summary of the plan and a  
457 reference to the public places within each component independent  
458 special district where a copy of the merger plan may be  
459 examined, to be displayed on a website maintained by each  
460 district or otherwise on a website maintained by the county or  
461 municipality in which the districts are located; and
- 462 c. Arrange a descriptive summary of the proposed elector-  
463 initiated merger plan and a reference to the public places  
464 within the district where a copy may be examined, to be  
465 published in a newspaper of general circulation within the

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466 component independent special districts at least once each week  
467 for 4 successive weeks.

468 6. The governing body of each component independent  
469 special district shall set the time and place for one or more  
470 public hearings on the proposed elector-initiated merger plan.  
471 The public hearing shall be held on a weekday at least 7  
472 business days after the day the first advertisement is published  
473 on the proposed elector-initiated merger plan. The hearing or  
474 hearings may be held jointly or separately by the governing  
475 bodies of each component independent special district. Any  
476 interested person residing in the respective district shall be  
477 given a reasonable opportunity to be heard on any aspect of the  
478 proposed merger at the public hearing.

479 a. Notice of the public hearing on the proposed elector  
480 initiated merger plan must be published pursuant to the notice  
481 requirements provided in s. 189.417 and must provide a  
482 descriptive summary of the elector-initiated merger plan and a  
483 reference to the places within the component independent special  
484 districts where a copy of the plan may be examined.

485 b. After the final public hearing, the governing bodies of  
486 each component independent special district may amend the  
487 proposed elector-initiated merger plan if the amended version  
488 complies with the notice and public hearing requirements  
489 provided in this subsection. The governing bodies must approve a  
490 final version of the merger plan within 60 business days after  
491 the final hearing.

492 7. After the final public hearing, the governing bodies  
493 shall notify the supervisors of elections of the applicable  
494 counties in which district lands are located of the adoption of  
495 the resolution by each component independent special district.

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496 The supervisors of elections shall schedule a date for the  
497 separate referendums for each district. The referendums may be  
498 held in each district on the same day, or on different days, but  
499 no more than 20 days apart.

500 a. Notice of a referendum on the merger of the component  
501 independent special districts must be provided pursuant to the  
502 notice requirements in s. 100.342. At a minimum, the notice must  
503 include:

504 (I) A brief summary of the resolution and elector-  
505 initiated merger plan;

506 (II) A statement as to where a copy of the resolution and  
507 petition for merger may be examined;

508 (III) The names of the component independent special  
509 districts to be merged and a description of their territory;

510 (IV) The times and places at which the referendum will be  
511 held; and

512 (V) Such other matters as may be necessary to call,  
513 provide for, and give notice of the referendum and to provide  
514 for the conduct thereof and the canvass of the returns.

515 b. The referendums must be held in accordance to the  
516 Florida Election Code and may be held pursuant to ss. 101.6101-  
517 101.6107. All costs associated with the referendums shall be  
518 borne by the respective component independent special district.

519 c. The ballot question in such referendum placed before  
520 the qualified electors of each component independent special  
521 district must be in substantially the following form:

522  
523 "Shall (...name of component independent special  
524 district...) and (...name of component independent special

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525 district or districts...) be merged into (...name of new merged  
526 independent district...)?

527       YES

528       NO"

529

530       d. If the component independent special districts  
531 proposing to merge have disparate millage rates, the ballot  
532 question in such referendum placed before the qualified electors  
533 of each component special district must be in substantially the  
534 following form:

535

536       "Shall (...name of component independent special  
537 district...) and (...name of component independent special  
538 district or districts...) be merged into (...name of new merged  
539 independent district...), if the voter-approved maximum millage  
540 rate within each independent special district will not increase  
541 absent a subsequent referendum?

542

543       YES

544       NO"

545

546       e. In any referendum held pursuant to this subsection, the  
547 ballots shall be counted, returns made and canvassed, and  
548 results certified in the same manner as other elections or  
549 referendums for the component independent special districts.

550       f. The merger may not take effect unless a majority of the  
551 votes cast in each component independent special district are in  
552 favor of the merger. If one of the component independent special  
553 districts does not obtain a majority vote, the referendum fails,  
554 and merger does not take effect.

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555 g. If merger is approved by a majority of the votes cast  
556 in each component independent special district, the merged  
557 district shall notify the Special District Information Program  
558 pursuant to s. 189.418(2) and the local general-purpose  
559 governments in which any part of the component independent  
560 special districts is situated pursuant to s. 189.418(7).

561 h. If the referendum fails, the merger process specified  
562 by this paragraph may not be initiated for the same purpose  
563 within 2 years after the date of the referendum.

564 8. Component independent special districts merged pursuant  
565 to an elector-initiated merger plan shall continue to be  
566 governed as before the merger until the effective date specified  
567 in the adopted elector-initiated merger plan.

568 (d) Effective date.—The effective date of the merger shall  
569 be as provided in the joint merger plan or elector-initiated  
570 merger plan, as appropriate, and is not contingent upon the  
571 future act of the Legislature.

572 1. However, as soon as practicable, the merged independent  
573 district shall, at its own expense, submit a unified charter for  
574 the merged district to the Legislature for approval. The unified  
575 charter must make the powers of the district consistent within  
576 the merged independent district and repeal the special acts of  
577 the districts which existed before the merger.

578 2. Within 30 business days after the effective date of the  
579 merger, the merged independent district's governing board, as  
580 indicated in this subsection, shall hold an organizational  
581 meeting to implement the provisions of the joint merger plan or  
582 elector-initiated merger plan, as appropriate.

583 (e) Restrictions during transition period.—Until the  
584 Legislature formally approves the unified charter pursuant to a

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585 special act, each component independent special district is  
586 considered a subunit of the merged independent district subject  
587 to the following restrictions:

588 1. During the transition period, the merged independent  
589 district is limited in its powers and financing capabilities  
590 within each subunit to those powers that existed within the  
591 boundaries of each subunit which were previously granted to the  
592 component independent special district in its existing charter  
593 before the merger. The merged independent district may not,  
594 solely by reason of the merger, increase its powers or financing  
595 capability.

596 2. During the transition period, the merged independent  
597 district shall exercise only the legislative authority to levy  
598 and collect revenues within the boundaries of each subunit which  
599 was previously granted to the component independent special  
600 district by its existing charter before the merger, including  
601 the authority to levy ad valorem taxes, non-ad valorem  
602 assessments, impact fees, and charges.

603 a. The merged independent district may not, solely by  
604 reason of the merger, increase ad valorem taxes on property  
605 within the original limits of a subunit beyond the maximum ad  
606 valorem rate approved by the electors of the component  
607 independent special district. For purposes of s. 2, Art. VII of  
608 the State Constitution, each subunit may be considered a  
609 separate taxing unit. The merged independent district may levy  
610 an ad valorem millage rate within a subunit, if applicable, only  
611 up to the millage rate that was previously approved by the  
612 electors of the component independent special district unless an  
613 increase in the millage rate is approved pursuant to state law.

614 b. The merged independent district may not, solely by

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615 reason of the merger, charge non-ad valorem assessments, impact  
616 fees, or other new fees within a subunit which were not  
617 otherwise previously authorized to be charged.

618 3. During the transition period, each component  
619 independent special district of the merged independent district  
620 must continue to file all information and reports required under  
621 this chapter as subunits until the Legislature formally approves  
622 the unified charter pursuant to a special act.

623 4. The intent of this section is to preserve and transfer  
624 all authority to the merged independent district which exists  
625 within each subunit and was previously granted by the  
626 Legislature and, if applicable, by referendum.

627 (f) Effect of merger, generally.—On and after the  
628 effective date of the merger, the merged independent district  
629 shall be treated and considered for all purposes as one entity  
630 under the name and on the terms and conditions set for in the  
631 joint merger plan or elector-initiated merger plan, as  
632 appropriate.

633 1. All rights, privileges, and franchises of each  
634 component independent special district and all assets, real and  
635 personal property, books, records, papers, seals and equipment,  
636 as well as other things in action, belonging to each component  
637 independent special district before merger, shall be deemed as  
638 transferred to and vested in the merged independent district  
639 without further act or deed.

640 2. All property, rights-of-way, and other interests are as  
641 effectually the property of the merged independent district as  
642 they were of the component independent special district before  
643 the merger. The title to real estate, by deed or otherwise,  
644 under the laws of this state vested in any component independent

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645 special district before the merger, may not be deemed to revert  
646 or be in any way impaired by reason of the merger.

647 3. The merged independent district is in all respects  
648 subject to all obligations and liabilities imposed and possess  
649 all the rights, powers, and privileges vested by law in other  
650 similar entities.

651 4. Upon the effective date of the merger, the joint merger  
652 plan or elector-initiated merger plan, as appropriate is  
653 subordinate in all respects to the contract rights of all  
654 holders of any securities or obligations of the component  
655 independent special districts outstanding at the effective date  
656 of the merger.

657 5. The new registration of electors is not necessary as a  
658 result of the merger, but all elector registrations of the  
659 component independent special districts shall be transferred to  
660 the proper registration books of the merged independent  
661 district, and new registrations shall be made as provided by law  
662 as if no merger had taken place.

663 (g) Governing board of merged independent district.-

664 1. From the effective date of the merger until the next  
665 general election, the governing board of the merged independent  
666 district shall be comprised of the governing board members of  
667 each component independent special district, with such members  
668 serving until the governing board members elected at the next  
669 general election take office.

670 2. Beginning with the next general election following the  
671 effective date of merger, the governing board of the merged  
672 independent district shall be comprised of five members. The  
673 office of each governing board member shall be designated by  
674 seat, which shall be distinguished from other board member seats



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675 by an assigned numeral: 1, 2, 3, 4, or 5. The governing board  
676 members that are elected in this initial election following the  
677 merger shall serve unequal terms of 2 and 4 years in order to  
678 create staggered membership of the governing board, with:

679 a. Board member seats 1, 3, and 5 being designated for 4  
680 year terms; and

681 b. Board member seats 2 and 4 being designated for 2-year  
682 terms.

683 3. In general elections thereafter, all governing board  
684 members shall serve 4-year terms.

685 (h) Effect on employees.—Except as otherwise provided by  
686 law and except for those officials and employees protected by  
687 tenure of office, civil service provisions, or a collective  
688 bargaining agreement, upon the effective date of merger, all  
689 appointive offices and positions existing in all component  
690 independent special districts involved in the merger are subject  
691 to the terms of the joint merger plan or elector-initiated  
692 merger plan, as appropriate. Such plan may provide for instances  
693 in which there are duplications of positions, and for other  
694 matters such as varying lengths of employee contracts, varying  
695 pay levels or benefits, different civil service regulations in  
696 the constituent entities, and differing ranks and position  
697 classifications for similar positions. For those employees who  
698 are members of a bargaining unit certified by the Public  
699 Employees Relations Commission, the requirements of chapter 447  
700 apply.

701 (i) Debts, liabilities, and obligations.—

702 1. All valid and lawful debts and liabilities existing  
703 against a merged independent district, or which may arise or  
704 accrue against the merged independent district, which but for

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705 merger would be valid and lawful debts or liabilities against  
706 one or more of the component independent special districts, are  
707 debts against or liabilities of the merged independent district  
708 and accordingly shall be defrayed and answered to by the merged  
709 independent district to the same extent, and no further than,  
710 the component independent special districts would have been  
711 bound if a merger had not taken place.

712 2. The rights of creditors and all liens upon the property  
713 of any of the component independent special districts shall be  
714 preserved unimpaired. The respective component districts shall  
715 be deemed to continue in existence to preserve such rights and  
716 liens, and all debts, liabilities, and duties of any of the  
717 component districts attach to the merged independent district.

718 3. All bonds, contracts, and obligations of the component  
719 independent special districts which exist as legal obligations  
720 are obligations of the merged independent district, and all such  
721 obligations shall be issued or entered into by and in the name  
722 of the merged independent district.

723 (j) Effect on actions and proceedings.—In any action or  
724 proceeding pending on the effective date of merger to which a  
725 component independent special district is a party, the merged  
726 independent district may be substituted in its place, and the  
727 action or proceeding may be prosecuted to judgment as if merger  
728 had not taken place. Suits may be brought and maintained against  
729 a merged independent district in any state court in the same  
730 manner as against any other independent special district.

731 (k) Annexation.—Chapter 171 continues to apply to all  
732 annexations by a city within the component independent special  
733 districts' boundaries after merger occurs. Any moneys owed to a  
734 component district pursuant to s. 171.093, or any interlocal

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735 service boundary agreement as a result of annexation predating  
736 the merger, shall be paid to the merged independent district  
737 after merger.

738 (l) Determination of rights.-If any right, title,  
739 interest, or claim arises out of a merger or by reason thereof  
740 which is not determinable by reference to the provisions in this  
741 subsection, the joint merger plan or elector-initiated merger  
742 plan, as appropriate or otherwise under the laws of this state,  
743 the governing body of the merged independent district may  
744 provided therefor in a manner conforming to law.

745 (m) Exemption.-This subsection does not apply to  
746 independent special districts whose governing bodies are elected  
747 by district landowners voting the acreage owned within the  
748 district.

749 (n) Preemption.-This subsection preempts any special act  
750 to the contrary.

751 (6) INVOLUNTARY MERGER OF INDEPENDENT SPECIAL DISTRICTS.-  
752 If a local general-purpose government seeks to merge an active  
753 independent special district or districts created and operating  
754 pursuant to a special act whose board or boards object by  
755 resolution to the merger, the merger of the active independent  
756 special district or districts is not effective until the special  
757 act of the Legislature is approved at separate referenda of the  
758 impacted local governments by a majority of the resident  
759 electors or landowners voting in the same manner by which each  
760 independent special district's governing board is elected. The  
761 special act shall include a plan of merger that addresses  
762 transition issues such as the effective date of the merger,  
763 governance, administration, powers, pensions, and assumption of  
764 all assets and liabilities.

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765           (a) The political subdivisions proposing the involuntary  
766 merger of an active independent special district shall be  
767 responsible for payment of any expenses associated with the  
768 referendum required under this subsection.

769           (b) Independent special districts that meet any criteria  
770 for being declared inactive, or that have already been declared  
771 inactive, pursuant to s. 189.4044 may be merged by special act  
772 without a referendum.

773           (7)(3) EXEMPTIONS. ~~The provisions of This section does~~  
774 ~~shall~~ not apply to community development districts implemented  
775 pursuant to chapter 190 or to water management districts created  
776 and operated pursuant to chapter 373.

777           Section 2. Section 191.014, Florida Statutes, is amended  
778 to read:

779           191.014 District creation and, expansion, ~~and merger.~~

780           (1) New districts may be created only by the Legislature  
781 under s. 189.404.

782           (2) The boundaries of a district may be modified,  
783 extended, or enlarged upon approval or ratification by the  
784 Legislature.

785           ~~(3) The merger of a district with all or portions of other~~  
786 ~~independent special districts or dependent fire control~~  
787 ~~districts is effective only upon ratification by the~~  
788 ~~Legislature. A district may not, solely by reason of a merger~~  
789 ~~with another governmental entity, increase ad valorem taxes on~~  
790 ~~property within the original limits of the district beyond the~~  
791 ~~maximum established by the district's enabling legislation,~~  
792 ~~unless approved by the electors of the district by referendum.~~

793           Section 3. Paragraph (a) of subsection (1) and subsection  
794 (4) of section 189.4044, Florida Statutes, is amended to read:

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795 189.4044 Special procedures for inactive districts.-

796 (1) The department shall declare inactive any special  
797 district in this state by documenting that:

798 (a) The special district meets one of the following  
799 criteria:

800 1. The registered agent of the district, the chair of the  
801 governing body of the district, or the governing body of the  
802 appropriate local general-purpose government notifies the  
803 department in writing that the district has taken no action for  
804 2 or more years;

805 2. Following an inquiry from the department, the  
806 registered agent of the district, the chair of the governing  
807 body of the district, or the governing body of the appropriate  
808 local general-purpose government notifies the department in  
809 writing that the district has not had a governing board or a  
810 sufficient number of governing board members to constitute a  
811 quorum for 2 or more years or the registered agent of the  
812 district, the chair of the governing body of the district, or  
813 the governing body of the appropriate local general-purpose  
814 government fails to respond to the department's inquiry within  
815 21 days; or

816 3. The department determines, pursuant to s. 189.421, that  
817 the district has failed to file any of the reports listed in s.  
818 189.419.

819 4. The governing body of a special district provides  
820 documentation to the Department that it has unanimously adopted  
821 a resolution declaring the special district inactive. The  
822 special district shall be responsible for payment of any  
823 expenses associated with its dissolution.

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824 (4) The entity that created a special district declared  
825 inactive under this section must dissolve the special district  
826 by repealing its enabling laws or by other appropriate means.  
827 Any special district declared inactive pursuant to paragraph  
828 (1) (a) 4., may be dissolved without a referendum.

829 Section 4. This act shall take effect July 1, 2011.

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

831 And the title is amended as follows:

832 Delete everything before the enacting clause and insert:

833 A bill to be entitled

834 An act relating to special districts; amending s. 189.4042,  
835 F.S.; providing for the merger of contiguous special districts;  
836 providing definitions; providing that the merger or dissolution  
837 of dependent districts created by special act may be effectuated  
838 only by the Legislature; providing certain exemptions for  
839 inactive dependent and independent special districts; requiring  
840 involuntary dissolution procedures for independent special  
841 districts to include referenda; providing that the Legislature  
842 may merge independent special districts created by special act;  
843 providing for the voluntary merger of contiguous independent  
844 special districts pursuant to a joint resolution of the  
845 governing bodies of the districts or upon initiative of the  
846 district electors; providing the procedures that must be adhered  
847 to, including notice and public hearings; requiring the  
848 development and adoption of a merger plan; requiring a  
849 referendum; providing for the effective date of the merger;  
850 providing that legislative approval of the merger is not  
851 required but that the charter of the new district must be  
852 submitted for approval; providing restrictions on the merged  
853 district until the charter is approved; providing that the ad

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854 | valorem millage rate in each component independent special  
855 | district is levied only up to the millage rate previously  
856 | approved by the electors of the district; providing for the  
857 | effect of the merger on the property, employees, legal  
858 | liabilities, and annexations of the component districts;  
859 | providing for the election of the governing board of the merged  
860 | district; providing an exemption for independent special  
861 | districts whose governing bodies are elected by district  
862 | landowners voting the acreage owned within the district;  
863 | requiring involuntary merger procedures for independent special  
864 | districts to include referenda; amending s. 191.014, F.S.;  
865 | deleting a provision relating to the merger of independent  
866 | special districts or dependent fire control districts; amending  
867 | s. 189.4044, F.S.; revising dissolution procedures for special  
868 | districts declared inactive by a governing body; providing an  
869 | effective date.





Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Eisnaugle offered the following:

3  
4 **Amendment (with directory and title amendments)**

5 Between lines 82 and 83, insert:

6 (4) APPLICATION AND APPROVAL PROCESS.-

7 (b) To qualify for review by the office, the application  
8 of a target industry business must, at a minimum, establish the  
9 following to the satisfaction of the office:

10 1.a. The jobs proposed to be created under the  
11 application, pursuant to subparagraph (a)4., must pay an  
12 estimated annual average wage equaling at least 115 percent of  
13 the average private sector wage in the area where the business  
14 is to be located or the statewide private sector average wage.  
15 The governing board of the local government entity providing the  
16 local financial support ~~county~~ where the qualified target  
17 industry business is to be located shall notify the office and  
18 Enterprise Florida, Inc., which calculation of the average  
19 private sector wage in the area must be used as the basis for

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20 the business's wage commitment. In determining the average  
21 annual wage, the office shall include only new proposed jobs,  
22 and wages for existing jobs shall be excluded from this  
23 calculation.

24 b. The office may waive the average wage requirement at  
25 the request of the local governing body recommending the project  
26 and Enterprise Florida, Inc. The office may waive the wage  
27 requirement for a project located in a brownfield area  
28 designated under s. 376.80, in a rural city, in a rural  
29 community, in an enterprise zone, or for a manufacturing project  
30 at any location in the state if the jobs proposed to be created  
31 pay an estimated annual average wage equaling at least 100  
32 percent of the average private sector wage in the area where the  
33 business is to be located, only if the merits of the individual  
34 project or the specific circumstances in the community in  
35 relationship to the project warrant such action. If the local  
36 governing body and Enterprise Florida, Inc., make such a  
37 recommendation, it must be transmitted in writing, and the  
38 specific justification for the waiver recommendation must be  
39 explained. If the office elects to waive the wage requirement,  
40 the waiver must be stated in writing, and the reasons for  
41 granting the waiver must be explained.

42 2. The target industry business's project must result in  
43 the creation of at least 10 jobs at the project and, in the case  
44 of an expansion of an existing business, must result in a net  
45 increase in employment of at least 10 percent at the business.  
46 At the request of the local governing body recommending the  
47 project and Enterprise Florida, Inc., the office may waive this

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48 requirement for a business in a rural community or enterprise  
49 zone if the merits of the individual project or the specific  
50 circumstances in the community in relationship to the project  
51 warrant such action. If the local governing body and Enterprise  
52 Florida, Inc., make such a request, the request must be  
53 transmitted in writing, and the specific justification for the  
54 request must be explained. If the office elects to grant the  
55 request, the grant must be stated in writing, and the reason for  
56 granting the request must be explained.

57 3. The business activity or product for the applicant's  
58 project must be within an industry identified by the office as a  
59 target industry business that contributes to the economic growth  
60 of the state and the area in which the business is located, that  
61 produces a higher standard of living for residents of this state  
62 in the new global economy, or that can be shown to make an  
63 equivalent contribution to the area's and state's economic  
64 progress.

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**D I R E C T O R Y A M E N D M E N T**

Remove line 10 and insert:

Section 1. Paragraph (t) of subsection (2) and paragraph  
(b) of subsection (4) of section

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 879 (2011)

Amendment No.

76  
77  
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80

**T I T L E   A M E N D M E N T**

Remove line 6 and insert:  
program; providing for notification by a local governing board  
of private-sector wage calculation; providing an effective date.