

HB 1393

2012

1 A bill to be entitled
2 An act relating to taxation of transient rentals;
3 amending s. 212.03, F.S.; defining the terms "total
4 rental charged," "total consideration,"
5 "consideration," and "rent" for purposes relating to
6 the tax on sales, use, and other transactions, the
7 tourist development tax, the tourist impact tax, the
8 convention development tax, and the municipal resort
9 tax on the rental of transient accommodations;
10 providing an effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Subsection (8) is added to section 212.03,
15 Florida Statutes, to read:

16 212.03 Transient rentals tax; rate, procedure,
17 enforcement, exemptions.—

18 (8) The terms "total rental charged" as used in this
19 section, "total consideration" as used in ss. 125.0104 and
20 125.0108, "consideration" as used in s. 212.0305, and "rent" as
21 used in chapter 67-930, Laws of Florida, as amended, have the
22 same meaning and include the total amount that a person licensed
23 pursuant to ss. 509.241 and 509.242 or regulated by the
24 Department of Business and Professional Regulation receives for
25 the right to occupy the person's transient accommodations.

26 Section 2. This act shall take effect July 1, 2012.