

The 2024 Florida Statutes
(including 2025 Special Session C)

Title XIV
TAXATION AND
FINANCE

Chapter 212
TAX ON SALES, USE, AND OTHER
TRANSACTIONS

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

(1)(a) It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license to use any living quarters or sleeping or housekeeping accommodations in, from, or a part of, or in connection with any hotel, apartment house, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort. However, any person who rents, leases, lets, or grants a license to others to use, occupy, or enter upon any living quarters or sleeping or housekeeping accommodations in any apartment house, roominghouse, tourist camp, trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort and who exclusively enters into a bona fide written agreement for continuous residence for longer than 6 months in duration at such property is not exercising a taxable privilege. For the exercise of such taxable privilege, a tax is hereby levied in an amount equal to 6 percent of and on the total rental charged for such living quarters or sleeping or

housekeeping accommodations by the person charging or collecting the rental. Such tax shall apply to hotels, apartment houses, roominghouses, tourist or trailer camps, mobile home parks, recreational vehicle parks, condominiums, or timeshare resorts, whether or not these facilities have dining rooms, cafes, or other places where meals or lunches are sold or served to guests.

(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.

ARTICLE XIX. THREE PERCENT TOURIST DEVELOPMENT TAX¹

Sec. 10-379. Levied; imposed.

- (a) The levy and imposition of the Tourist Development Tax throughout the County, is hereby reestablished and reenacted herein at a rate of two percent which commenced on the first day of the month following approval of the referendum held on November 2, 2010, which is increased to three percent, upon the effective date of the ordinance from which this article is derived, of each whole and major fraction of each dollar for the total rental charged every person who rents, lease or lets, for consideration, any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, roominghouse, mobile home park, recreation vehicle park, or condominium for a term of six months or less, unless such person rents, leases or lets, for consideration, any living quarters or accommodations which are exempt according to the provisions of F.S. ch. 212. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.
- (b) The tax shall be in addition to any other tax imposed pursuant to F.S. ch. 212, and in addition to all taxes and fees and consideration for the rental or lease.
- (c) The tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- (d) The person receiving the consideration for such rental of lease shall receive, account for, and remit the tax to the State Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under F.S. § 212.03, as amended. The same duties and privileges imposed by F.S. ch. 212, as amended, upon dealers in tangible personal property with respect to the collection and remission for tax, the market of returns, the keeping of books, records and accounts, and compliance with the rules of the State Department of Revenue in the administration of said F.S. ch. 212 shall apply to and be binding upon all persons who are subject to the provisions of this article; provided, however, the said Department of Revenue may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed \$25.00 for such amount as set by law.
- (e) Collections received by the said Department of Revenue from the tax, less costs of administration as allowed by law shall be paid and returned on a monthly basis to the County for use by the County in accordance with

¹Editor's note(s)—Pursuant to F.S. § 125.0104, a referendum election was held on November 2, 2010, at which the local option tourist development tax was approved by the voters of DeSoto County.

the provisions of this article and shall be placed in the tourist development trust fund established by the County.

- (f) The County Administrator is directed to inform the Department of Revenue of the imposition of this additional one percent tourist development tax for a total of three percent.

(Ord. No. 2010-15, § 1, 6-22-2010; Ord. No. 2014-06, §§ 2, 3, 10-28-2014)

Sec. 10-380. County Tourist Development Plan funded.

The tax revenues received pursuant to this article shall be used to fund the County Tourist Development Plan, which is attached to the ordinance from which this article is derived as Exhibit A and which is hereby adopted and incorporated into this article.

(Ord. No. 2010-15, § 2, 6-22-2010)

Sec. 10-381. County Tourist Development Council established.

The establishment of the County Tourist Development Council, hereinafter referred to as "Council," by ordinance of the Board of County Commissioners adopted February 23, 2010, is hereby ratified and confirmed. In addition to the powers and duties described in F.S. § 125.0104, and in said ordinance and resolution, the Tourist Development Council shall continuously review all expenditures of revenue raised by the tax hereby levied and shall receive, at least quarterly, expenditure reports from the Board of County Commissioners or its designee. The Council shall report to the County Commissioners and to the Department of Revenue all expenditures of said revenue believed to be unauthorized by the provisions of this article. The Board of County Commissioners, upon receiving notification of expenditures believed to be unauthorized by the Tourist Development Council, shall review the Tourist Development Council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provision of F.S. § 125.0104, as may be amended from time to time.

(Ord. No. 2010-15, § 3, 6-22-2010)

Sec. 10-382. Restrictions on use of revenues.

Notwithstanding anything to the contrary that may be contained in the plan described in Section 10-380, revenues received pursuant to this article shall be used by the County only for the purposes authorized by F.S. § 125.0104, as may be amended from time to time.

(Ord. No. 2010-15, § 4, 6-22-2010)

Sec. 10-383. Tourist Development Trust Fund.

Prior to the receipt by the County of tax revenue obtained pursuant to this article, the County shall establish a Tourist Development Trust Fund for receipt by the County of the tourist development tax proceeds transmitted from the Department of Revenue to the County as required by F.S. § 125.0104.

(Ord. No. 2010-15, § 6, 6-22-2010)

Sec. 10-384. Failure to charge or collect tax.

Any person who is taxable hereunder and who fails or refuses to charge and collect from the person paying any rental or lease, the taxes herein provided, either by himself or through his agents or employees, shall be, in

addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in F.S. §§ 775.082—775.084.

(Ord. No. 2010-15, § 7, 6-22-2010)

Sec. 10-385. Tax may not be absorbed, relieved or refunded.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration, or when added, that it or any part therefor will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this section shall be guilty of a misdemeanor of the first degree, punishable as provided in F.S. §§ 775.082—775.084.

(Ord. No. 2010-15, § 8, 6-22-2010)

Sec. 10-386. Tax to constitute lien.

The tax hereby levied shall constitute a lien on the property of the lessee, the customer or tenant in the same manner as, and shall be collectible as, are liens authorized and imposed in F.S. §§ 713.67, 713.68, and 713.69, as may be amended from time to time.

(Ord. No. 2010-15, § 9, 6-22-2010)

Secs. 10-387—10-397. Reserved.