

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA  
OFFICE OF THE COUNTY MANAGER  
AGENDA ITEM COVER SHEET**

---

**DATE:** 8/7/2020

**MEETING DATE:** 10/13/2020

**TO:** Jeff Cole, County Manager

**ITEM TYPE:** Consent Item

**THRU:**

Melanie Marsh, County Attorney

**ITEM ID:** 11950

**BY:** Nova Atkinson, Paralegal

**SUBJECT:** Ordinance Creating Lake County Code, Section 13-49, entitled *Vacation Hosting Platform Regulations*

---

**RECOMMENDATION/REQUIRED ACTION:**

Request approval to advertise an ordinance creating Section 13-49, Lake County Code, entitled *Vacation Hosting Platform Regulations*, to require Vacation Hosting Platforms to verify that residential units are registered with the Tax Collector prior to advertising a short-term or home sharing property, and to collect and remit Tourist Development Taxes to the Tax Collector. The Tax Collector estimates the annual fiscal impact (revenue) to be from \$5 million to \$7 million.

---

**BACKGROUND SUMMARY:** Section 125.0104, Florida Statutes (F.S.), authorizes local governments to impose a local option tourist tax on every person who rents, leases, or lets for consideration of any living quarters or accommodations in the state of Florida for a term of 6 months or less.

Vacation hosting platforms have become very popular with property owners who desire to rent out their single-family homes on a short-term basis to tourists and others who are visiting the area.

Section 509.242, F.S., classifies a vacation rental as a public lodging establishment and vacation rentals are required to remit to the Lake County Tax Collector (Tax Collector) Tourist Development Taxes.

This proposed ordinance will create Section 13-49, Lake County Code, entitled *Vacation Hosting Platform Regulations*, which will require Vacation Hosting Platforms to verify that residential units are registered with the Tax Collector prior to advertising a short-term or home sharing property, and to collect and remit Tourist Development Taxes to the Tax Collector.

If approved to advertise, the public hearing on this ordinance will be scheduled for

October 27, 2020.

---

Fiscal Impact: Tax Collector estimates the annual fiscal impact (revenue) to be from \$5 million to \$7 million

Account No.:

Advertised Date:

Paper:

Attachments:

1.	Ordinance
2.	Economic Impact Statement

---

**STAFF APPROVALS AND DATES:**

Nova Atkinson	Created/Initiated - 8/7/2020
Melanie Marsh	Approved - 8/7/2020
Brandon Matulka	Approved - 8/7/2020
Jennifer Barker	Approved - 8/10/2020
Melanie Marsh	Approved - 9/3/2020
Angela Harrold	Final Approval - 9/3/2020

---

**ACTION TAKEN BY BOARD:**

Action: New

Continued/Deferred Until:

Other:

1 **Summary of Ordinance**

2 The purpose of this Ordinance is to create Section 13-49, Lake County Code, for the purposes of requiring  
3 Hosting Platforms and Booking Services to verify that a residential unit is registered with the Lake County  
4 Tax Collector and has a tourist development tax account prior to advertising a short-term rental. The  
5 Ordinance also requires property owners to register their properties as either a vacation rental or home  
6 sharing property prior to advertising those properties, and to remit the applicable tourist development taxes  
7 to the Tax Collector.

8 Changes are shown as follows: Strikethrough for deletions and Underline for additions to existing Code  
9 sections. The notation “\* \* \*” shall mean that all preceding or subsequent text remains unchanged  
10 (excluding any renumbering or relettering that might be needed).

11  
12 **ORDINANCE NO. 2020-\_\_\_\_**

13 **AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE**  
14 **COUNTY, FLORIDA; CREATING SECTION 13-49, LAKE COUNTY CODE,**  
15 **ENTITLED *VACATION HOSTING PLATFORM REGULATIONS*; REQUIRING**  
16 **VACATION HOSTING PLATFORMS TO VERIFY THAT RESIDENTIAL UNITS**  
17 **ARE REGISTERED; REQUIRING VACATION HOSTING PLATFORMS TO**  
18 **COLLECT TOURIST DEVELOPMENT TAXES; PROVIDING FOR PENALTIES;**  
19 **PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE**  
20 **CODE; PROVIDING FOR FILING WITH THE STATE AND PROVIDING FOR**  
21 **AN EFFECTIVE DATE.**  
22

23 **WHEREAS**, Section 125.0104, Florida Statutes, authorizes local governments to impose a local  
24 option tourist development tax on every person who rents, leases, or lets for consideration of any living  
25 quarters or accommodations in the State of Florida for a term of six (6) months or less; and

26 **WHEREAS**, the County imposes a tourist development tax, currently set at a rate of four (4)  
27 percent of each whole and major fraction of each dollar of the total rental charged every person who rents,  
28 leases or lets for consideration any living quarters or accommodations for a term of six (6) months or less;  
29 and

30 **WHEREAS**, Section 13-46(d), Lake County Code, states that the tourist development tax shall be  
31 charged by the person receiving the consideration for the lease or rental, and it shall be collected from the  
32 lessee, tenant, or customer at the time of payment of the consideration for such lease or rental; and

33 **WHEREAS**, vacation hosting platforms have become very popular with property owners that  
34 desire to rent out their single-family homes on a short-term basis to tourists and others who are visiting the  
35 area; and

36 **WHEREAS**, Section 509.242, Florida Statutes, classifies a vacation rental as a public lodging  
37 establishment; and

38 **WHEREAS**, vacation rentals are required to remit to the Lake County Tax Collector the Tourist  
39 Development Tax; and

1           **WHEREAS**, the Board of County Commissioners finds it is in the best interests of the health,  
2 safety and welfare of the residents and visitors to adopt these regulations.

3           **NOW, THEREFORE**, be it ordained by the Board of County Commissioners of Lake County,  
4 Florida, as follows:

5  
6           **Section 1.     Recitals.** The foregoing recitals are incorporated into and made a part of this  
7 Ordinance.

8           **Section 2.     Creation.** Section 13-49, Lake County Code, to be entitled *Vacation Hosting*  
9 *Platform Regulations* is hereby created to read as follows:

10  
11 **Sec. 13-49.     Vacation Hosting Platform Regulations.**

12 (a) Purpose. The purpose of this Section shall be to require Hosting Platforms and Booking Services as  
13 defined herein to verify that a Residential Unit is registered with the Lake County Tax Collector's  
14 Office (Tax Collector) and has a Tourist Development Tax (TDT) account prior to advertising a Short-  
15 Term Rental; to collect Tourist Development Taxes; to require retention of certain records; to enhance  
16 enforcement resources available to the Tax Collector; and to provide for penalties against Hosting  
17 Platforms, Booking Services and Hosts for violations of this Section.

18 (b) Definitions.

19           Booking Service. A Booking Service is any reservation and/or payment system provided by a person  
20 or entity that facilitates a Short-Term Rental transaction between a Host and a prospective tourist or  
21 transient user, and for which the person or entity collects or receives directly or indirectly through an agent  
22 or intermediary, a fee in connection with the reservation and/or payment services provided for the Short-  
23 Term Rental transaction.

24           Home Sharing. The sharing of one's Residential Unit as a Short-Term Rental while the Host still  
25 occupies the property.

26           Host. A person that owns a Residential Unit or has the legal right to rent a residence to other individuals  
27 or entities as a Short-Term Rental.

28           Hosting Platform. A person that facilitates Home Sharing and Short-Term Rental business through  
29 advertising, matchmaking or any other means and from which the Hosting Platform derives revenues from  
30 providing or maintaining the marketplace. Hosting Platforms usually, though not necessarily, provide  
31 Booking Services through an online platform that allows a Host to advertise the Short-Term Rental through  
32 a website provided by the Hosting Platform and the Hosting Platform conducts a transaction by which  
33 Persons arrange Short-Term Rental use and payment, whether the Person pays rent directly to the Host or  
34 to the Hosting Platform.

35           Person. An individual, corporation, partnership, trust or any other entity or group.

36           Residential Unit. Any property within the geographic boundaries of Lake County on which the Host  
37 offers Home Sharing and vacation rental.

38           Short-Term Rental. Any Residential Unit or group of units in a condominium or cooperative or any  
39 individually or collectively owned single-family, two-family, three-family, or four-family house or  
40 dwelling unit that is rented as a Vacation Rental or as Home Sharing, for a period of 180 days or less in a  
41 calendar year.

42           Vacation Rental. A Residential Unit that is offered as a Short-Term Rental and where the Host does  
43 not reside on the property during the rental.

1 (c) Hosting platform and booking services requirements.

2 (1) Prior to accepting a Short-Term Rental for advertising, all Hosting Platforms and Booking  
3 Services shall provide the following information in a notice to any person requesting to list a  
4 Short-Term Rental located within Lake County through the Booking Services and/or Hosting  
5 Platform's service:

6 a. A copy of this code section;

7 b. The requirements for obtaining a TDT account number from the Tax Collector; and

8 c. The tax obligations owed to the County along with a statement that the host will remit all  
9 applicable County taxes directly to the Tax Collector.

10 (2) Hosting Platforms and Booking Services shall comply with the requirements of this Section and  
11 any other applicable requirements in the collection and processing of TDT taxes as follows: (i)  
12 Hosting Platforms and Booking Services shall collect all TDT taxes prescribed under this Article  
13 on all rental activity generated on the Hosting Platform or Booking Service; (ii) Hosting Platforms  
14 and Booking Services shall transfer the collected TDT taxes together with the rental fees collected  
15 by Hosting Platforms and Booking Services to the Host. The Hosts shall be responsible for  
16 remitting to the Tax Collector all TDT taxes collected and transferred to them by a Hosting  
17 Platform or Booking Service.

18 (3) A Booking Service may provide and collect a fee for Booking Services in connection with Short-  
19 Term Rentals located in the County only when the Short-Term Rental is lawfully registered for a  
20 TDT account with the Tax Collector at the time the Short-Term Rental is advertised or rented.

21 (4) Prior to accepting a Short-Term Rental for listing on a Hosting Platform or through a Booking  
22 Service, both shall require the Host to provide a valid TDT account number that is active and  
23 registered with the Tax Collector's Office. The TDT account number must be provided on each  
24 piece of advertisement.

25 (d) Host requirements.

26 (1) Home Sharing Registration. To register for Home Sharing, a Host shall file an application and  
27 remit the required fee to the Tax Collector for a TDT account. Both of these are required to be  
28 considered approved and registered within the meaning of this Section.

29 (2) Vacation Rental Registration. To register a Vacation Rental, a Host shall file an application and  
30 remit the required fee to the Tax Collector for a TDT account. Both of these are required to be  
31 considered approved and registered within the meaning of this Section.

32 (3) Eligibility Requirements. The following requirements must be met at the time of the registration  
33 for each property:

34 a. Home Sharing may only be authorized and take place in the residence approved for Short-  
35 Term Rental use and occupied by the Host;

36 b. Vacation Rental may only take place in the Short-Term Rental that is authorized and  
37 approved;

38 c. Hosts with more than one property being used for either Home Sharing or Vacation Rental  
39 must register each property individually; and

40 d. If a Host is subject to the rules of a lease agreement, homeowner's or condominium  
41 association, or any other legal contract, nothing in this Section shall be inferred to grant any  
42 permission that invalidates provisions in those documents.

1 (4) A Host shall electronically file a monthly TDT tax return with the Tax Collector and remit all  
2 required TDT taxes upon filing of the tax return, as provided by law.

3 (5) Failure to Register a TDT Account. Should a Host fail to register a TDT account as required by  
4 this Section, the Tax Collector may, in his/her discretion administratively open a TDT account  
5 for the address where the Tax Collector has reasonable suspicion that the property in question is  
6 being offered as a Short-Term Rental. Once the TDT account has been administratively opened  
7 by the Tax Collector, the Tax Collector shall thereupon be endorsed with all enforcement  
8 mechanisms available to the Tax Collector pursuant to law.

9 (e) Expiration and renewal. A TDT account must be obtained before the property is initially rented and  
10 renewed annually no later than September 30th of each year. It may not be transferred and is valid  
11 only for the original registered residential unit address that is being offered for Short-Term Rental. A  
12 registration may be renewed annually only if the Host meets the renewal requirements as follows:

13 (1) Pays the renewal fee, if any;

14 (2) Has submitted a monthly TDT tax return as required for every month regardless of whether  
15 rental activity has occurred;

16 (3) Documents and provides any changes that have occurred to the information on the current  
17 registration; and

18 (4) If a renewal application has not been submitted by September 30 of each year, the Short-  
19 Term Rental may not be advertised on Hosting Platforms, through Booking Services or any  
20 other form of advertising.

21 (f) Revocations. Notwithstanding any other provision of this Section to the contrary, the Tax Collector  
22 may require the modification, discontinuance or revocation of Home Sharing or Vacation Rental  
23 approval if it is found that violations of this Section have occurred, in addition to any other violations  
24 of County, state, or federal regulation, ordinance or statute. If a registration is revoked, the Host must  
25 wait at least one (1) year before re-applying and/or registering the subject property for Home Sharing  
26 or Vacation Rental.

27 (g) Prohibitions.

28 (1) No person shall knowingly make a false statement in connection with any application for a TDT  
29 account required by this Section.

30 (2) No person or entity shall advertise, undertake, maintain, authorize, book or facilitate any Short-  
31 Term Rental in a manner that does not comply with this Section.

32 (3) No person shall advertise any Short-Term Rental activity without first obtaining a TDT account.

33 (4) Non-residential uses of Short-Term Rental property shall not be permitted, including but not  
34 limited to, sales or exchange of products, events that charge a fee to attend, or the promotion,  
35 display or servicing of any product on the property.

36 (5) A Host shall maintain and preserve for a period of three (3) years, all records as may be necessary  
37 to determine the amount of such tax as he/she may have been liable for the collection of and  
38 payment to the County, including the number and length of each rental stay, and the price paid  
39 for each stay. The Tax Collector shall have the right to inspect these records at all reasonable  
40 times upon request.

41 (6) A Host shall comply with all Lake County and State of Florida tax collection obligations.

42 (h) Administration and regulation. The Tax Collector may promulgate internal operating procedures  
43 relating to administration and enforcement of this Section.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36

**Section 3. Severability.** If any section, sentence, clause, phrase or word of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding or invalidity shall not affect the remaining portions of this Ordinance; and it shall be construed to have been the Commissioners’ intent to pass this Ordinance without such unconstitutional, invalid or inoperative part therein; and the remainder of this Ordinance, after the exclusion of such part or parts shall be deemed and held to be valid, as if such parts had not been included herein; or if this Ordinance or any provisions thereof shall be held inapplicable to any person, groups of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other person, property or circumstances.

**Section 4. Filing with the Department of State.** The Clerk shall be and is hereby directed forthwith to send an electronic copy of this Ordinance to the Secretary of State for the State of Florida in accordance with Section 125.66, Florida Statutes.

**Section 5. Effective Date.** This ordinance shall become effective on January 1, 2021.

ENACTED this day of \_\_\_\_\_ day of \_\_\_\_\_, 2020.

FILED with the Secretary of State the \_\_\_\_ day of \_\_\_\_\_, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF LAKE COUNTY, FLORIDA

ATTEST

\_\_\_\_\_  
Gary J. Cooney, Clerk  
Board of County Commissioners of  
Lake County, Florida

\_\_\_\_\_  
Leslie Campione, Chairman  
  
This \_\_\_\_ day of \_\_\_\_\_, 2020.

Approved as to form and legality:

\_\_\_\_\_  
Melanie Marsh, County Attorney



## ECONOMIC IMPACT STATEMENT

### Contact Information

Date: 8/6/2020 Contact Name: Brandon Matulka  
Agency for Economic  
Dept./Division: Prosperity Contact Phone: 352-742-3926

### Ordinance Information

#### Describe the ordinance:

This Ordinance creates Section 13-49, Lake County Code, for the purposes of requiring Hosting Platforms and Booking Services to verify that a residential unit is registered with the Lake County Tax Collector and has a tourist development tax account prior to advertising a short-term rental. The Ordinance also requires property owners to register their properties as either a vacation rental or home sharing property prior to advertising those properties, and to remit the applicable tourist development taxes to the Tax Collector.

#### Describe the direct economic impact of the ordinance upon the operation of the County:

According to information provided by the Office of the Lake County Tax Collector, annually there are \$5-7 million dollars worth of uncollected Lake County Tourist Development Taxes that should be collected from short-term rental properties, mainly vacation rentals.

#### Describe the direct economic impact of the ordinance upon the property owner/taxpayers/citizens who are expected to be affected:

There would be no undue negative impact to Lake County property owners, taxpayers and citizens. The Ordinance allows for a solution to assist in equally applying and administering the remittance of the Lake County Tourist Development Tax. Tourist Development Tax dollars are collected to aid in promoting Lake County as a destination, to assist the industry and its partners directly, and its entire business community indirectly.

#### Identify any potential indirect economic impacts, positive or negative which might occur as a result of the ordinance:

Tourist development taxes should be remitted from all short term rental properties. This Ordinance will help to administer the tax equally across the industry participants.

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA  
OFFICE OF THE COUNTY MANAGER  
AGENDA ITEM COVER SHEET**

---

**DATE:** 9/8/2020

**MEETING DATE:** 10/13/2020

**TO:** Jeff Cole, County Manager

**ITEM TYPE:** Consent Item

**THRU:**

**ITEM ID:** 12266

**BY:** Elizabeth Gouveia Miner, Financial Coordinator

**SUBJECT:** Florida Department of Health Emergency Medical Services Grant

---

**RECOMMENDATION/REQUIRED ACTION:**

Request approval:

1. Of an application and corresponding resolution for a Florida Department of Health Emergency Medical Services Grant.
2. To accept grant funding awarded.
3. To authorize the Chairman to execute the grant application and supporting resolution.
4. To purchase secure narcotics vaults at a total cost of \$29,532.00 from CompX Security Products (Grayslake, IL) and other Advanced Life Support equipment totaling \$8,844.00.
5. To adjust budgeted funds as needed to facilitate the purchase.

The estimated fiscal impact is \$38,376.00 (revenue/expenditure).

---

**BACKGROUND SUMMARY:** The State of Florida Bureau of Emergency Medical Oversight has notified Lake County of its eligibility for a fiscal year (FY) 2021 grant award of \$38,376.00. Annual funding from the Florida Department of Health is awarded to Lake County in the form of non-matching grants that must be used for improvement and enhancement of the County's pre-hospital emergency medical services. Allocation of this grant is budgeted in the current fiscal year. Should all grant funds not be expended, the remaining balance will roll over to the following year's award.

In FY 2020, Lake County was awarded \$33,556.00. This funding was used for paramedic certification training for Office of Fire Rescue and Office of Emergency Medical Services employees.

Of the \$38,376.00 in FY 2021 grant funds, \$29,532.00 would be used to purchase controlled substance narcotics safes to improve the security of medical narcotics stored on apparatus and improve the chain of custody of the medication, and \$8,844.00 would be used to purchase other Advanced Life Support equipment.