

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING THE TOURIST DEVELOPMENT ORDINANCE OF PALM BEACH COUNTY, ORDINANCE 95-30, AS AMENDED, AMENDING ARTICLE III, CHAPTER 17 OF THE PALM BEACH COUNTY CODE; AMENDING SECTION 17-117 ENTITLED VACATION RENTALS; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR CAPTIONS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on October 16, 2018, the Board of County Commissioners of Palm Beach County, Florida, enacted Ordinance No. 2018-024 thereby amending Palm Beach County Ordinance No. 95-30 as amended; and

WHEREAS, Ordinance No. 2018-024 added regulations of short term rental units as defined therein; and

WHEREAS, the Palm Beach County Board of County Commissioners intends to clarify its regulation of short term rental units applicable to Hosting Platforms and Booking Services; and

WHEREAS, it is the intent and policy of the Palm Beach County Board of County Commissioners to ensure the continued health, safety, welfare, and quality of life for the residents and visitors of Palm Beach County who use short term rental units.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. RECITALS: The foregoing recitals are incorporated into and made a part of this Ordinance.

Section 2. SECTION 17-117 of the Palm Beach County Code is hereby amended to read as follows:

Section 17-117. VACATION RENTALS:

A. PURPOSE:

The purpose of this Ordinance shall be to require Hosting Platforms and Booking Services as defined herein to verify that a Residential Unit is registered with the Palm

1 Beach County Tax Collector's Office (Tax Collector) and has a Business Tax Receipt
2 (BTR) and Tourist Development Tax (TDT) account prior to advertising a Short Term
3 Rental; to collect Tourist Development Taxes; to require retention of certain records; to
4 enhance enforcement resources available to the Tax Collector; and to provide for
5 penalties against Hosting Platforms, Booking Services and Hosts for violations of this
6 Ordinance.

7 **B. DEFINITIONS:**

8 Booking Service: A Booking Service is any reservation and/or payment system provided
9 by a person or entity that facilitates a Short Term Rental transaction between a Host and
10 a prospective tourist or transient user, and for which the person or entity collects or
11 receives directly or indirectly through an agent or intermediary, a fee in connection with
12 the reservation and/or payment services provided for the Short Term Rental transaction.

13 Home Sharing: The sharing of one's Residential Unit as a Short Term Rental while the
14 Host still occupies the property.

15 Host: A person that owns a Residential Unit, or has the legal right to rent a residence
16 to other individuals or entities as a Short Term Rental.

17 Hosting Platform: A person that facilitates Home Sharing and Short Term Rental
18 business through advertising, match-making or any other means and from which the
19 Hosting Platform derives revenues from providing or maintaining the marketplace.
20 Hosting Platforms usually, though not necessarily, provide Booking Services through an
21 online platform that allows a Host to advertise the Short Term Rental through a website
22 provided by the Hosting Platform and the Hosting Platform conducts a transaction by
23 which Persons arrange Short Term Rental use and payment, whether the Person pays
24 rent directly to the Host or to the Hosting Platform.

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

26 Residential Unit: The property on which the Host offers Home Sharing, and vacation
27 rental.

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

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

3 **C. HOSTING PLATFORM AND BOOKING SERVICES REQUIREMENTS:**

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5 1. Prior to accepting a Short Term Rental for advertising, all Hosting Platforms and
6 Booking Services shall provide the following information in a notice to any person
7 requesting to list a Short Term Rental located within Palm Beach County through
8 the Booking Services and/or Hosting Platform's service:

9 a. a copy of this Ordinance;

10 b. the requirements for obtaining a TDT account number and BTR with the
11 Tax Collector; and,

12
13 c. the tax obligations owed to the County along with a statement that the host
14 will remit all applicable County taxes directly to the Tax Collector.

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

24 3. A Booking Service may provide and collect a fee for Booking Services in
25 connection with Short Term Rentals located in the County only when the Short
26 Term Rental is lawfully registered for a TDT and a BTR account with the Tax
27 Collector at the time the Short Term Rental is advertised or rented.

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

32 **D. HOST REQUIREMENTS:**

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34 1. Home Sharing Registration. To register for Home Sharing, a Host shall file an
35 application and remit the required fee to the Tax Collector for a BTR and TDT

1 account. Both of these are required to be considered approved and registered
2 within the meaning of this Ordinance.

3 2. Vacation Rental Registration. To register a Vacation Rental, a Host shall file an
4 application and remit the required fee to the Tax Collector for a BTR and TDT
5 account. Both of these are required to be considered approved and registered
6 within the meaning of this Ordinance.

7 3. Eligibility Requirements. The following requirements must be met at the time of
8 the registration for each property:

- 9 a. The Host must obtain a BTR for either Home Sharing or Vacation Rental. Both
10 must be affirmatively canceled once rental activity ceases;
- 11 b. Home Sharing may only be authorized and take place in the residence
12 approved for Short Term Rental use and occupied by the Host;
- 13 c. Vacation Rental may only take place in the Short Term Rental that is authorized
14 and approved;
- 15 d. Hosts with more than one property being used for either Home Sharing or
16 Vacation Rental must register each property individually; and
- 17 e. If a Host is subject to the rules of a lease agreement, homeowner's or
18 condominium association, or any other legal contract, nothing in this Ordinance
19 shall be inferred to grant any permission that invalidates provisions in those
20 documents.

21 4. A Host shall electronically file a monthly TDT tax return with the Tax Collector
22 and remit all required TDT taxes upon filing of the tax return, as provided by law.
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24 5. Failure to Register a TDT Account. Should a Host fail to register a TDT account
25 as required by this Ordinance, the Tax Collector may, in his/her discretion
26 administratively open a TDT account for the address where the Tax Collector has
27 reasonable suspicion that the property in question is being offered as a Short
28 Term Rental. Once the TDT account has been administratively opened by the
29 Tax Collector, the Tax Collector shall thereupon be endorsed with all enforcement
30 mechanisms available to the Tax Collector pursuant to law.
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32 **E. EXPIRATION AND RENEWAL:**

33 A Home Sharing or Vacation Rental BTR must be obtained before the property
34 is initially rented and renewed annually no later than September 30th of each year. It
35 may not be transferred and is valid only for the original registered residential unit address
36 that is being offered for Short Term Rental. A registration may be renewed annually
37 only if the Host meets the renewal requirements as follows:
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- 1 1. Pays the BTR renewal fee;
- 2 2. Has submitted a monthly TDT tax return as required for every month regardless of
- 3 whether rental activity occurred;
- 4 3. Documents and provides any changes that have occurred to the information on
- 5 the current BTR registration; and
- 6 4. If a renewal application has not been submitted by September 30th of each year,
- 7 the Short Term Rental may not be advertised on Hosting Platforms, through
- 8 Booking Services or any other form of advertising.

9 **F. REVOCATIONS:**

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

16 **G. PROHIBITIONS:**

- 17 1. No person or entity shall advertise, undertake, maintain, authorize, book or
- 18 facilitate any Short Term Rental in a manner that does not comply with this
- 19 Ordinance.
- 20 2. No person shall advertise any Short Term Rental activity without first obtaining a
- 21 BTR and TDT account.
- 22 3. Non-residential uses of Short Term Rental property shall not be permitted,
- 23 including but not limited to, sales or exchange of products, events that charge a
- 24 fee to attend, or the promotion, display or servicing of any product on the property.
- 25 4. A Host shall maintain and preserve for a period of three (3) years, all records as
- 26 may be necessary to determine the amount of such tax as he/she may have been
- 27 liable for the collection of and payment to the County, including the number and
- 28 length of each rental stay, and the price paid for each stay. The Tax Collector
- 29 shall have the right to inspect these records at all reasonable times upon request.
- 30 5. A Host shall comply with all Palm Beach County and State of Florida tax collection
- 31 obligations.
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H. ADMINISTRATION AND REGULATION:

The Tax Collector may promulgate internal operating procedures relating to administration and enforcement of this Ordinance.

Section 3. APPLICABILITY:

It is hereby provided that this Ordinance shall constitute a uniform law applicable Countywide.

Section 4. REPEAL OF LAWS IN CONFLICT:

All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 5. SEVERABILITY:

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

Section 6. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:

The provisions of this Ordinance shall become and be made a part of the Palm Beach County Code. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

Section 7. PENALTY:

Any person who knowingly makes a false statement in connection with any application for a BTR or TDT account required by this Ordinance shall be subject to penalties as provided by law.

Any violation of any portion of this Ordinance shall be punishable as provided by law.

Section 8. CAPTIONS:

The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

Section 9. EFFECTIVE DATE:

The provisions of this Ordinance shall become effective forty-five (45) days after filing with the Department of State

1 **APPROVED and ADOPTED** by the Board of County Commissioners of Palm
2 Beach County, Florida, on this the 18th day of June, 2019.

3
4
5 **SHARON R. BOCK**
6 **CLERK & COMPTROLLER**

7 By: 
8 Deputy Clerk

**PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS**

By: 
Mack Bernard, Mayor

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13 **APPROVED AS TO FORM AND**
14 **LEGAL SUFFICIENCY**

15 By: 
16 County Attorney
17

18
19 Filed with the Department of State on the 21st day of June, 2019.
20



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

June 21, 2019

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401

Attention: Mr. Timothy Montiglio

Dear Ms. Bock:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Palm Beach County Ordinance No. 2019-021, which was filed in this office on June 21, 2019.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb