

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.

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

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

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

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

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

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

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

36 Section 17-117. VACATION RENTALS:

37      **A. PURPOSE:**

38 The purpose of this Ordinance shall be to require Hosting Platforms and Booking  
39 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             c. the tax obligations owed to the County along with a statement that the host  
13                 will remit all applicable County taxes directly to the Tax Collector.

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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.

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

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

34     **D. HOST REQUIREMENTS:**

35     1. Home Sharing Registration. To register for Home Sharing, a Host shall file an  
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.

23 5. Failure to Register a TDT Account. Should a Host fail to register a TDT account  
24 as required by this Ordinance, the Tax Collector may, in his/her discretion  
25 administratively open a TDT account for the address where the Tax Collector has  
26 reasonable suspicion that the property in question is being offered as a Short  
27 Term Rental. Once the TDT account has been administratively opened by the  
28 Tax Collector, the Tax Collector shall thereupon be endorsed with all enforcement  
29 mechanisms available to the Tax Collector pursuant to law.

30 **E. EXPIRATION AND RENEWAL:**

31 A Home Sharing or Vacation Rental BTR must be obtained before the property  
32 is initially rented and renewed annually no later than September 30<sup>th</sup> of each year. It  
33 may not be transferred and is valid only for the original registered residential unit address  
34 that is being offered for Short Term Rental. A registration may be renewed annually  
35 only if the Host meets the renewal requirements as follows:

1. Pays the BTR renewal fee;
2. Has submitted a monthly TDT tax return as required for every month regardless of whether rental activity occurred;
3. Documents and provides any changes that have occurred to the information on the current BTR registration; and
4. If a renewal application has not been submitted by September 30<sup>th</sup> of each year, the Short Term Rental may not be advertised on Hosting Platforms, through Booking Services or any other form of advertising.

## **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.

#### **G. PROHIBITIONS:**

1. No person or entity shall advertise, undertake, maintain, authorize, book or  
facilitate any Short Term Rental in a manner that does not comply with this  
Ordinance.

2. No person shall advertise any Short Term Rental activity without first obtaining a  
BTR and TDT account.

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

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

5. A Host shall comply with all Palm Beach County and State of Florida tax collection  
obligations

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2        **H. ADMINISTRATION AND REGULATION:**

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

5        **Section 3. APPLICABILITY:**

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

8        **Section 4. REPEAL OF LAWS IN CONFLICT:**

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

11       **Section 5. SEVERABILITY:**

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

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

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

20       **Section 7. PENALTY:**

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

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

26       **Section 8. CAPTIONS:**

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

30       **Section 9. EFFECTIVE DATE:**

31          The provisions of this Ordinance shall become effective forty-five (45) days after  
32          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.

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5 SHARON R. BOCK  
6 CLERK & COMPTROLLER

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By: Sharon R. Bock  
Deputy Clerk



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

By: Mack Bernard  
Mack Bernard, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

By: Helene C. Shuldiner  
County Attorney

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



## 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