



Florida Department of Revenue  
Tax Information Publication

TIP

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**Florida Tax Statutes Clarified to Address Timeshare Exchanges**

Due to the variety of transactions involving timeshares, there has been uncertainty concerning which transactions are taxable and which transactions are not taxable. **Effective July 1, 2009**, Chapter 2009-133, Laws of Florida (House Bill 61), clarifies the law governing state and local taxes due on certain timeshare transactions. The clarifications provide the following:

- The exchange of a timeshare unit for the use of another timeshare unit is **not** subject to tax.
- Any membership fee or transaction fee paid by the timeshare owner to an exchange program for a timeshare exchange is **not** subject to tax.
- **A timeshare inspection package purchased in this state is subject to tax**, unless the consideration is applied to the purchase of a timeshare estate. Tax is due on the last day of occupancy. A timeshare inspection package is where the purchaser receives the right to use a timeshare unit after attending a sales presentation but has not yet purchased a timeshare interest.

These same clarifications apply to vacation clubs only if the club meets the definition of a “multisite timeshare plan” contained in section 721.52, Florida Statutes. Vacation clubs that do not meet the definition of a “multisite timeshare plan” are not affected by these changes.

These statutory amendments are clarifying and remedial in nature only and do not provide a basis for the assessment or refund of tax for periods prior to July 1, 2009.

**References: Sections 125.0104, 125.0108, 212.03, and 212.0305, Florida Statutes**

**FOR MORE INFORMATION**

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