

DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA
FOURTH DISTRICT

ANNE GANNON, in her capacity as Palm Beach County Tax Collector, on
behalf of Palm Beach County,
Appellant,

v.

**AIRBNB, INC., AIRBNB PAYMENTS, INC., HOMEAWAY.COM, INC.,
HOMEAWAY, INC., and TRIPADVISOR, LLC,**
Appellees.

No. 4D19-541

[June 3, 2020]

Appeal from the Circuit Court for the Fifteenth Judicial Circuit, Palm
Beach County; James Nutt, Judge; L.T. Case No.
502014CA000428XXXXMBAO.

Philip M. Burlington and Adam Richardson of Burlington &
Rockenbach, P.A., West Palm Beach, and Louis M. Silber of Silber & Davis,
West Palm Beach, and Jeffrey M. Liggio and Olivia D. Liggio of Liggio Law,
P.A., West Palm Beach, for appellant.

Nicole K. Atkinson, Kenneth Bell, and Amy S.L. Terwilleger of Gunster,
Yoakley & Stewart, P.A., West Palm Beach, and Craig S. Primis and Devin
Anderson of Kirkland & Ellis, LLP, Washington, D.C., and Jeffrey A.
Rossman of Freeborn & Peters LLP, Chicago, Illinois, for appellees.

ON MOTION FOR CERTIFICATION

Appellant's motion for certification is denied.

LEVINE, C.J., and DAMOORGIAN, J., concur.

GROSS, J., dissents with opinion.

GROSS, J., dissenting.

I dissent from the panel's denial of the motion for certification of a
question of great public importance.

Tourism is the lifeblood of Florida. Covid-19 has shuttered the tourism industry, but that will not always be so. When Florida emerges from the economic impact of the pandemic, local governments will be starved for revenue. Whether the appellee corporations have the obligation to collect a Tourist Development Tax and remit it to the taxing authority is a question of great public importance and of statutory interpretation that the Florida Supreme Court should resolve for all the citizens and local governments of the state. Therefore, I would certify the following question:

Does section 125.0104(f)-(g), Florida Statutes, require that the person “receiving the consideration” also have the ability to grant a possessory interest in the property?

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