

IN THE DISTRICT COURT OF APPEAL
FIRST DISTRICT, STATE OF FLORIDA

CASE NO. 1D12-2421

ALACHUA COUNTY,
CHARLOTTE COUNTY,
ESCAMBIA COUNTY,
FLAGLER COUNTY,
HILLSBOROUGH COUNTY,
DOUG BELDON as Hillsborough
County Tax Collector, LEE
COUNTY, LEON COUNTY,
DORIS MALOY as Leon County
Tax Collector, MANATEE
COUNTY, NASSAU COUNTY,
OKALOOSA COUNTY, PASCO
COUNTY, PINELLAS COUNTY,
DIANE NELSON as Pinellas
County Tax Collector, POLK
COUNTY, JOE G. TEDDER as
Polk County Tax Collector,
SEMINOLE COUNTY,
ST. JOHNS COUNTY,
WAKULLA COUNTY, and
WALTON COUNTY,

Appellants,

v.

EXPEDIA, INC., et al.,

Appellees.

Opinion filed April 16, 2013.

An appeal from the Circuit Court for Leon County.
James O. Shelfer, Judge.

Roberto Martinez, Paul C. Huck, Jr., and Francisco R. Maderal of Colson Hicks Eidson, Coral Gables; Robert L. Nabors, Harry F. Chiles, and Bethany A. Burgess of Nabors, Giblin & Nickerson, P.A., Tallahassee; Edward A. Dion and Stephanie Casey of Nabors, Giblin & Nickerson, P.A., Fort Lauderdale, for Appellants.

Larry Smith, Deputy County Attorney, Mary G. Jolley, Assistant County Attorney for the County of Volusia, DeLand, Amicus Curiae for the County of Volusia and School Board of Volusia County, Florida.

Mark E. Holcomb of Madsen Goldman & Holcomb, LLP, Tallahassee, for Appellees Expedia, Inc., Hotels.com, LP, Hotwire, Inc., Orbitz, LLC, Orbitz For Business, Inc., and Trip Network.

Darrell J. Hieber of Skadden, Arps, Slate, Meagher & Flom, LLP, Los Angeles, California, for Appellees priceline.com, Incorporated, Travelweb LLC, and Lowestfare.com LLC.

Brian S. Stagner, of Kelly Hart & Hallman, LLP, Fort Worth, Texas, pro hac vice for Appellees Travelocity.com LP, Sabre Holdings Corporation, and Travelocity.com, Inc.

ON MOTION FOR REHEARING EN BANC OR CERTIFICATION

PER CURIAM.

Appellants' Motion for Rehearing En Banc Or, In the Alternative, Requesting a Certification to the Florida Supreme Court of a Question of Great Public Interest, was filed March 15, 2013. We deny the motion for rehearing en banc, but grant the motion for certification.

We certify the following question to the Florida Supreme Court as one of great public importance:

DOES THE "LOCAL OPTION TOURIST DEVELOPMENT ACT,"
CODIFIED AT SECTION 125.0104, FLORIDA STATUTES,
IMPOSE A TAX ON THE TOTAL AMOUNT OF
CONSIDERATION RECEIVED BY AN ON-LINE TRAVEL
COMPANY FROM TOURISTS WHO RESERVE
ACCOMMODATIONS USING THE ON-LINE TRAVEL
COMPANY'S WEBSITE, OR ONLY ON THE AMOUNT THE
PROPERTY OWNER RECEIVES FOR THE RENTAL OF THE
ACCOMMODATIONS?

BENTON, C.J., PADOVANO and THOMAS, JJ., CONCUR.