By Senator Mayfield

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A bill to be entitled An act relating to vacation rentals; amending s. 509.013, F.S.; defining and redefining terms; amending s. 509.241, F.S.; requiring licenses issued by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation to be displayed conspicuously to the public; requiring the operator of a vacation rental or specified public lodging establishment to display its license number in advertisements; amending s. 509.242, F.S.; revising the criteria for a public lodging establishment to be classified as a vacation rental; creating s. 509.243, F.S.; authorizing a hosting platform to facilitate booking transactions under certain circumstances; requiring a hosting platform to designate and maintain on file with the division an agent for service of process in this state; requiring a hosting platform to maintain certain records; requiring a hosting platform to remove a listing under certain circumstances; providing penalties; requiring the division to adopt rules; amending s. 509.261, F.S.; requiring the division to revoke, or refuse to issue or renew, a vacation rental license under certain circumstances; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.032, 509.221, 553.5041, 717.1355, and 877.24, F.S.; conforming cross-references; reenacting ss. 196.199(1)(a), 212.031(1)(a), and 413.08(1)(c), relating to government property exemption, tax on rental or license fee for use of real property, and

prohibited discrimination in public employment, public accommodations, and housing accommodations, respectively, to incorporate the amendments made to s. 509.013, F.S., in references thereto; reenacting s. 509.221(9), F.S., relating to sanitary regulations, to incorporate the amendment made to s. 509.242, F.S., in a reference thereto; providing applicability; providing severability; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 509.013, Florida Statutes, is reordered and amended to read:

509.013 Definitions.—As used in this chapter, the term:

- (1) "Booking transaction" means a transaction in which a hosting platform receives compensation for facilitating a transient guest's rental of a vacation rental or a unit in a transient or nontransient apartment located in this state by directly or indirectly allowing the guest to make a reservation or collecting or processing guest payments through the hosting platform's online application, software, website, or system.
- $\underline{(3)}$  "Division" means the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.
- (9)(2) "Operator" means the owner, licensee, proprietor, lessee, manager, assistant manager, or appointed agent of a public lodging establishment or public food service establishment.
  - (4) (3) "Guest" means any patron, customer, tenant, lodger,

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boarder, or occupant of a public lodging establishment or public food service establishment.

- (5) "Hosting platform" means a person who provides an online application, software, website, or system through which a vacation rental or a unit in a transient or nontransient apartment located in this state is advertised or held out to the public as available to rent for transient occupancy.
- (11) (a) (4) (a) "Public lodging establishment" includes a transient public lodging establishment as defined in subparagraph 1. and a nontransient public lodging establishment as defined in subparagraph 2.
- 1. "Transient public lodging establishment" means  $\underline{a}$  any unit  $\underline{or}_{7}$  group of units  $\underline{in}$   $\underline{a}_{7}$  dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests  $\underline{for}$  less than 30 days or 1 calendar month. The term includes a unit that is advertised for rent by a hosting platform.
- 2. "Nontransient public lodging establishment" means  $\underline{a}$  any unit  $\underline{or}_{7}$  group of units  $\underline{in}$   $\underline{ar}$  dwelling, building, or group of buildings within a single complex of buildings which is rented to guests for periods of at least 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests for periods of at least 30 days or 1 calendar month.

License classifications of public lodging establishments, and

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the definitions therefor, are set out in s. 509.242. For the purpose of licensure, the term does not include condominium common elements as defined in s. 718.103.

- (b) The following are excluded from the definitions in paragraph (a):
- 1. Any dormitory or other living or sleeping facility maintained by a public or private school, college, or university for the use of students, faculty, or visitors.
- 2. Any facility certified or licensed and regulated by the Agency for Health Care Administration or the Department of Children and Families or other similar place regulated under s. 381.0072.
- 3. Any place renting four rental units or less, unless the rental units are advertised or held out to the public to be places that are regularly rented to transients.
- 4. Any unit or group of units in a condominium, cooperative, or timeshare plan and any individually or collectively owned one-family, two-family, three-family, or four-family dwelling house or dwelling unit that is rented for periods of at least 30 days or 1 calendar month, whichever is less, and that is not advertised or held out to the public as a place regularly rented for periods of less than 1 calendar month, provided that no more than four rental units within a single complex of buildings are available for rent.
- 5. Any migrant labor camp or residential migrant housing permitted by the Department of Health under ss. 381.008-381.00895.
- 6. Any establishment inspected by the Department of Health and regulated by chapter 513.

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7. Any nonprofit organization that operates a facility providing housing only to patients, patients' families, and patients' caregivers and not to the general public.

- 8. Any apartment building inspected by the United States Department of Housing and Urban Development or other entity acting on the department's behalf that is designated primarily as housing for persons at least 62 years of age. The division may require the operator of the apartment building to attest in writing that such building meets the criteria provided in this subparagraph. The division may adopt rules to implement this requirement.
- 9. Any roominghouse, boardinghouse, or other living or sleeping facility that may not be classified as a hotel, motel, timeshare project, vacation rental, nontransient apartment, bed and breakfast inn, or transient apartment under s. 509.242.
- (10) (a) (5) (a) "Public food service establishment" means any building, vehicle, place, or structure, or any room or division in a building, vehicle, place, or structure where food is prepared, served, or sold for immediate consumption on or in the vicinity of the premises; called for or taken out by customers; or prepared prior to being delivered to another location for consumption. The term includes a culinary education program, as defined in s. 381.0072(2), which offers, prepares, serves, or sells food to the general public, regardless of whether it is inspected by another state agency for compliance with sanitation standards.
- (b) The following are excluded from the definition in paragraph (a):
  - 1. Any place maintained and operated by a public or private

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school, college, or university:

- a. For the use of students and faculty; or
- b. Temporarily to serve such events as fairs, carnivals, food contests, cook-offs, and athletic contests.
- 2. Any eating place maintained and operated by a church or a religious, nonprofit fraternal, or nonprofit civic organization:
  - a. For the use of members and associates; or
- b. Temporarily to serve such events as fairs, carnivals, food contests, cook-offs, or athletic contests.

Upon request by the division, a church or a religious, nonprofit fraternal, or nonprofit civic organization claiming an exclusion under this subparagraph must provide the division documentation of its status as a church or a religious, nonprofit fraternal, or nonprofit civic organization.

- 3. Any eating place maintained and operated by an individual or entity at a food contest, cook-off, or a temporary event lasting from 1 to 3 days which is hosted by a church or a religious, nonprofit fraternal, or nonprofit civic organization. Upon request by the division, the event host must provide the division documentation of its status as a church or a religious, nonprofit fraternal, or nonprofit civic organization.
- 4. Any eating place located on an airplane, train, bus, or watercraft which is a common carrier.
- 5. Any eating place maintained by a facility certified or licensed and regulated by the Agency for Health Care Administration or the Department of Children and Families or other similar place that is regulated under s. 381.0072.

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6. Any place of business issued a permit or inspected by the Department of Agriculture and Consumer Services under s. 500.12.

- 7. Any place of business where the food available for consumption is limited to ice, beverages with or without garnishment, popcorn, or prepackaged items sold without additions or preparation.
- 8. Any theater, if the primary use is as a theater and if patron service is limited to food items customarily served to the admittees of theaters.
- 9. Any vending machine that dispenses any food or beverages other than potentially hazardous foods, as defined by division rule.
- 10. Any vending machine that dispenses potentially hazardous food and which is located in a facility regulated under s. 381.0072.
- 11. Any research and development test kitchen limited to the use of employees and which is not open to the general public.
- $\underline{(2)}$  "Director" means the director of the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.
- (12) (7) "Single complex of buildings" means all buildings or structures that are owned, managed, controlled, or operated under one business name and are situated on the same tract or plot of land that is not separated by a public street or highway.
- (13) "Temporary food service event" means any event of 30 days or less in duration where food is prepared, served, or

sold to the general public.

(14) (9) "Theme park or entertainment complex" means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.

- (15)(10) "Third-party provider" means, for purposes of s. 509.049, any provider of an approved food safety training program that provides training or such a training program to a public food service establishment that is not under common ownership or control with the provider.
- $\underline{(17)}$  "Transient establishment" means  $\underline{a}$  any public lodging establishment that is rented or leased to guests by an operator whose intention is that such guests' occupancy will be temporary.
- (18) (12) "Transient occupancy" means occupancy when it is the intention of the parties that the occupancy will be temporary. There is a rebuttable presumption that, when the dwelling unit occupied is not the sole residence of the guest, the occupancy is transient.
  - (16) (13) "Transient" means a guest in transient occupancy.
- $\underline{(7)}$  "Nontransient establishment" means  $\underline{a}$  any public lodging establishment that is rented or leased to guests by an operator whose intention is that the dwelling unit occupied will be the sole residence of the guest.
- (8) (15) "Nontransient occupancy" means occupancy when it is the intention of the parties that the occupancy will not be temporary. There is a rebuttable presumption that, when the dwelling unit occupied is the sole residence of the guest, the

occupancy is nontransient.

- $\underline{\text{(6)}}$  "Nontransient" means a guest in nontransient occupancy.
- (19) "Unit" means a sleeping room or accommodation made available for separate rental by a guest. The term includes all adjacent rooms that the guest is entitled to use as part of the rental.

Section 2. Subsection (3) of section 509.241, Florida Statutes, is amended to read:

509.241 Licenses required; exceptions.-

(3) DISPLAY OF LICENSE.—Any license issued by the division must shall be conspicuously displayed to the public inside in the office or lobby of the licensed establishment. Public food service establishments that which offer catering services must shall display their license number on all advertising for catering services. The operator of a vacation rental or a unit in a transient or nontransient apartment that is offered for transient occupancy shall display its license number in all advertising for such rentals.

Section 3. Paragraph (c) of subsection (1) of section 509.242, Florida Statutes, is amended to read:

509.242 Public lodging establishments; classifications.-

- (1) A public lodging establishment shall be classified as a hotel, motel, nontransient apartment, transient apartment, bed and breakfast inn, timeshare project, or vacation rental if the establishment satisfies the following criteria:
- (c) Vacation rental.—A vacation rental is <u>a any</u> unit or group of units in a condominium or cooperative or <u>in an</u> any individually or collectively owned single-family, two-family,

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three-family, or four-family house or dwelling unit, which that is also a transient public lodging establishment but that is not a timeshare project.

Section 4. Section 509.243, Florida Statutes, is created to read:

## 509.243 Hosting platforms.-

- (1) A hosting platform may facilitate a booking transaction for a transient guest's rental of a vacation rental or a unit in a transient or nontransient apartment located in this state if:
- (a) The hosting platform is registered with the division.

  The division may issue a registration to each person who meets

  the requirements of this section and the rules adopted

  hereunder; and
- (b) The subject public lodging establishment is licensed by the division as required by s. 509.241, and the transient occupancy of such vacation rental or unit is not prohibited by a local law, ordinance, or regulation that is not otherwise preempted pursuant to s. 509.032(7).
- (2) A hosting platform shall designate and maintain on file with the division an agent for service of process in this state. If the registered agent is unable, with reasonable diligence, to be located, or if the hosting platform fails to designate or maintain a registered agent, in this state, the director of the division is deemed an agent of the hosting platform for purposes of accepting service of any process, notice, or demand.
- (3) In accordance with rules adopted by the division, a hosting platform shall develop and maintain a report listing each vacation rental or unit in a transient or nontransient apartment that is located in this state and offered for

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transient occupancy on its platform.

- (a) The report must include all of the following information about the vacation rental or public lodging establishment:
  - 1. The name of the operator.
  - 2. The license number.
  - 3. The physical address.
  - 4. Any unit designation.
  - 5. The individual periods of rental by calendar date.
- 6. The itemized amounts collected or processed by the hosting platform for the rental, taxes, and all other charges.
- 7. Any additional information that the division may require by rule.
- (b) The hosting platform shall make the report available for audit by the division upon request, as well as any underlying records requested by the division. The division, as the department's designee pursuant to s. 455.223, may issue and serve subpoenas and compel the production of the report and underlying records as necessary to enforce hosting platform compliance with this section. Such underlying records may not include copies of specific message exchanges between the hosting platform and an operator or guest or between the operator and guest.
- (c) The hosting platform shall maintain the report and underlying records for at least 3 years, in accordance with rules adopted by the division.
- (d) Upon request, the division shall share the report and underlying records with the Department of Revenue and with local governments. Notwithstanding any other provision of law or

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agency action to the contrary, the Department of Revenue may use the report and underlying records for tax auditing purposes, and local governments may use the reports and underlying records to ensure compliance with laws, ordinances, or regulations that are not otherwise preempted pursuant to s. 509.032(7).

- (4) A hosting platform may not facilitate a booking transaction for a transient guest's rental of a vacation rental or a unit in a transient or nontransient apartment located in this state unless the operator consents to the hosting platform's disclosure of the information required by paragraph (3).
- (5) If the division notifies a hosting platform in writing that an advertisement or listing for the transient rental of a vacation rental or a unit in a transient or nontransient apartment located in this state fails to display a valid license number issued by the division, the hosting platform must remove all advertisements or listings for that establishment from its online application, software, website, or system within 3 business days unless the listing is otherwise brought into compliance with law.
- (6) A hosting platform that has operated or is operating in violation of this section or the rules of the division may be subject by the division to fines up to \$1,000 per offense and to suspension, revocation, or refusal of a registration issued pursuant to this section. For purposes of this subsection, the division may regard as a separate offense each day or portion of a day on which a hosting platform is operated in violation of this section or the rules of the division.
  - (7) The division shall adopt rules to administer this

17-01958-19 20191196 349 section, including, but not limited to, rules governing fines 350 and the issuance, renewal, suspension, and revocation of a 351 hosting platform's registration. 352 Section 5. Subsection (10) is added to section 509.261, 353 Florida Statutes, to read: 354 509.261 Revocation or suspension of licenses; fines; 355 procedure.-356 (10) The division shall revoke, or refuse to issue or 357 renew, a vacation rental license when: 358 (a) The division determines that the operation of the 359 subject premises as a vacation rental violates the terms of an 360 applicable lease or property restriction, including any property restriction adopted pursuant to chapter 718, chapter 719, or 361 362 chapter 720; or 363 (b) The division determines that the operation of the 364 subject premises as a vacation rental violates a local law, 365 ordinance, or regulation not otherwise preempted pursuant to s. 366 509.032(7), or the premises and its owner are the subject of a 367 final order or judgment lawfully directing the termination of 368 the premises' use as a vacation rental. 369 Section 6. Subsection (12) of section 159.27, Florida 370 Statutes, is amended to read: 371 159.27 Definitions.—The following words and terms, unless 372 the context clearly indicates a different meaning, shall have 373 the following meanings: 374 (12) "Public lodging or restaurant facility" means property 375 used for any public lodging establishment as defined in s. 376 509.242 or public food service establishment as defined in s.

509.013 s. 509.013(5) if it is part of the complex of, or

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necessary to, another facility qualifying under this part.

Section 7. Paragraph (jj) of subsection (7) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

- (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.
- (jj) Complimentary meals.—Also exempt from the tax imposed by this chapter are food or drinks that are furnished as part of

a packaged room rate by any person offering for rent or lease any transient living accommodations as described in  $\underline{s}$ .  $\underline{509.013(11)(a)}$   $\underline{s}$ .  $\underline{509.013(4)(a)}$  which are licensed under part I of chapter 509 and which are subject to the tax under  $\underline{s}$ . 212.03, if a separate charge or specific amount for the food or drinks is not shown. Such food or drinks are considered to be sold at retail as part of the total charge for the transient living accommodations. Moreover, the person offering the accommodations is not considered to be the consumer of items purchased in furnishing such food or drinks and may purchase those items under conditions of a sale for resale.

Section 8. Paragraph (b) of subsection (4) of section 316.1955, Florida Statutes, is amended to read:

316.1955 Enforcement of parking requirements for persons who have disabilities.—

(4)

(b) Notwithstanding paragraph (a), a theme park or an entertainment complex as defined in  $\underline{s.509.013}$   $\underline{s.509.013}$  (9) which provides parking in designated areas for persons who have disabilities may allow any vehicle that is transporting a person who has a disability to remain parked in a space reserved for persons who have disabilities throughout the period the theme park is open to the public for that day.

Section 9. Subsection (5) of section 404.056, Florida Statutes, is amended to read:

404.056 Environmental radiation standards and projects; certification of persons performing measurement or mitigation services; mandatory testing; notification on real estate documents; rules.—

(5) NOTIFICATION ON REAL ESTATE DOCUMENTS.—Notification shall be provided on at least one document, form, or application executed at the time of, or prior to, contract for sale and purchase of any building or execution of a rental agreement for any building. Such notification shall contain the following language:

"RADON GAS: Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon and radon testing may be obtained from your county health department."

The requirements of this subsection do not apply to any residential transient occupancy, as described in  $\underline{s.509.013}$   $\underline{s.509.013}$   $\underline{s.509.013}$ , provided that such occupancy is 45 days or less in duration.

Section 10. Subsection (6) of section 477.0135, Florida Statutes, is amended to read:

477.0135 Exemptions.—

509.013(9).

(6) A license is not required of any individual providing makeup or special effects services in a theme park or entertainment complex to an actor, stunt person, musician, extra, or other talent, or providing makeup or special effects services to the general public. The term "theme park or entertainment complex" has the same meaning as in <u>s. 509.013</u> s.

Section 11. Paragraph (c) of subsection (3) of section 509.032, Florida Statutes, is amended to read:

509.032 Duties.-

- (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD SERVICE EVENTS.—The division shall:
- (c) Administer a public notification process for temporary food service events and distribute educational materials that address safe food storage, preparation, and service procedures.
- 1. Sponsors of temporary food service events shall notify the division not less than 3 days before the scheduled event of the type of food service proposed, the time and location of the event, a complete list of food service vendors participating in the event, the number of individual food service facilities each vendor will operate at the event, and the identification number of each food service vendor's current license as a public food service establishment or temporary food service event licensee. Notification may be completed orally, by telephone, in person, or in writing. A public food service establishment or food service vendor may not use this notification process to circumvent the license requirements of this chapter.
- 2. The division shall keep a record of all notifications received for proposed temporary food service events and shall provide appropriate educational materials to the event sponsors and notify the event sponsors of the availability of the food-recovery brochure developed under s. 595.420.
- 3.a. Unless excluded under  $\underline{s.509.013(10)(b)}$  s.  $\underline{509.013(5)(b)}$ , a public food service establishment or other food service vendor must obtain one of the following classes of license from the division: an individual license, for a fee of

no more than \$105, for each temporary food service event in which it participates; or an annual license, for a fee of no more than \$1,000, that entitles the licensee to participate in an unlimited number of food service events during the license period. The division shall establish license fees, by rule, and may limit the number of food service facilities a licensee may operate at a particular temporary food service event under a single license.

b. Public food service establishments holding current licenses from the division may operate under the regulations of such a license at temporary food service events.

Section 12. Paragraph (b) of subsection (2) of section 509.221, Florida Statutes, is amended to read:

509.221 Sanitary regulations.

(2)

(b) Within a theme park or entertainment complex as defined in  $\underline{s.509.013}$   $\underline{s.509.013(9)}$ , the bathrooms are not required to be in the same building as the public food service establishment, so long as they are reasonably accessible.

Section 13. Paragraph (b) of subsection (5) of section 553.5041, Florida Statutes, is amended to read:

553.5041 Parking spaces for persons who have disabilities.-

- (5) Accessible perpendicular and diagonal accessible parking spaces and loading zones must be designed and located to conform to ss. 502 and 503 of the standards.
- (b) If there are multiple entrances or multiple retail stores, the parking spaces must be dispersed to provide parking at the nearest accessible entrance. If a theme park or an entertainment complex as defined in s.  $509.013 \cdot \frac{509.013(9)}{100.013}$

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provides parking in several lots or areas from which access to the theme park or entertainment complex is provided, a single lot or area may be designated for parking by persons who have disabilities, if the lot or area is located on the shortest accessible route to an accessible entrance to the theme park or entertainment complex or to transportation to such an accessible entrance.

Section 14. Section 717.1355, Florida Statutes, is amended to read:

717.1355 Theme park and entertainment complex tickets.—This chapter does not apply to any tickets for admission to a theme park or entertainment complex as defined in  $\underline{s.509.013} \ \underline{s.509.013} \ \underline{$ 

Section 15. Subsection (8) of section 877.24, Florida Statutes, is amended to read:

- 877.24 Nonapplication of s. 877.22.—Section 877.22 does not apply to a minor who is:
- (8) Attending an organized event held at and sponsored by a theme park or entertainment complex as defined in  $\frac{\text{s. }509.013}{\text{s. }}$  509.013(9).

Section 16. For the purpose of incorporating the amendment made by this act to section 509.013, Florida Statutes, in a reference thereto, paragraph (a) of subsection (1) of section 196.199, Florida Statutes, is reenacted to read:

196.199 Government property exemption.-

(1) Property owned and used by the following governmental units shall be exempt from taxation under the following

conditions:

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(a)1. All property of the United States is exempt from ad valorem taxation, except such property as is subject to tax by this state or any political subdivision thereof or any municipality under any law of the United States.

2. Notwithstanding any other provision of law, for purposes of the exemption from ad valorem taxation provided in subparagraph 1., property of the United States includes any leasehold interest of and improvements affixed to land owned by the United States, any branch of the United States Armed Forces, or any agency or quasi-governmental agency of the United States if the leasehold interest and improvements are acquired or constructed and used pursuant to the federal Military Housing Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As used in this subparagraph, the term "improvements" includes actual housing units and any facilities that are directly related to such housing units, including any housing maintenance facilities, housing rental and management offices, parks and community centers, and recreational facilities. Any leasehold interest and improvements described in this subparagraph, regardless of whether title is held by the United States, shall be construed as being owned by the United States, the applicable branch of the United States Armed Forces, or the applicable agency or quasi-governmental agency of the United States and are exempt from ad valorem taxation without the necessity of an application for exemption being filed or approved by the property appraiser. This subparagraph does not apply to a transient public lodging establishment as defined in s. 509.013 and does not affect any existing agreement to provide municipal

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services by a municipality or county.

Section 17. For the purpose of incorporating the amendment made by this act to section 509.013, Florida Statutes, in a reference thereto, paragraph (a) of subsection (1) of section 212.031, Florida Statutes, is reenacted to read:

212.031 Tax on rental or license fee for use of real property.—

- (1) (a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property unless such property is:
  - 1. Assessed as agricultural property under s. 193.461.
  - 2. Used exclusively as dwelling units.
- 3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).
- 4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.
- 5. A public or private street or right-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, occupied or used by a utility or provider of communications services, as defined by s. 202.11, for utility or communications or television purposes. For

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purposes of this subparagraph, the term "utility" means any person providing utility services as defined in s. 203.012. This exception also applies to property, wherever located, on which the following are placed: towers, antennas, cables, accessory structures, or equipment, not including switching equipment, used in the provision of mobile communications services as defined in s. 202.11. For purposes of this chapter, towers used in the provision of mobile communications services, as defined in s. 202.11, are considered to be fixtures.

- 6. A public street or road which is used for transportation purposes.
- 7. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.
- 8.a. Property used at a port authority, as defined in s. 315.02(2), exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels, or to the extent that the amount paid for the use of any property at the port is based on the charge for the amount of tonnage actually imported or exported through the port by a tenant.
- b. The amount charged for the use of any property at the port in excess of the amount charged for tonnage actually imported or exported shall remain subject to tax except as provided in sub-subparagraph a.
  - 9. Property used as an integral part of the performance of

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qualified production services. As used in this subparagraph, the term "qualified production services" means any activity or service performed directly in connection with the production of a qualified motion picture, as defined in s. 212.06(1)(b), and includes:

- a. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic, or otherwise), technological modifications, computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and makeup (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;
- b. The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property including stages, sets, props, models, paintings, and facilities principally required for the performance of those services listed in sub-subparagraph a.; and
- c. Property management services directly related to property used in connection with the services described in subsubparagraphs a. and b.

This exemption will inure to the taxpayer upon presentation of

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the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.

- 10. Leased, subleased, licensed, or rented to a person providing food and drink concessionaire services within the premises of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, publicly owned recreational facility, or any business operated under a permit issued pursuant to chapter 550. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of real property used for that purpose, but shall not be subject to the tax on any license to use the property. For purposes of this subparagraph, the term "sale" shall not include the leasing of tangible personal property.
- 11. Property occupied pursuant to an instrument calling for payments which the department has declared, in a Technical Assistance Advisement issued on or before March 15, 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c), Florida Administrative Code; provided that this subparagraph shall only apply to property occupied by the same person before and after the execution of the subject instrument and only to those payments made pursuant to such instrument, exclusive of renewals and extensions thereof occurring after March 15, 1993.
- 12. Property used or occupied predominantly for space flight business purposes. As used in this subparagraph, "space flight business" means the manufacturing, processing, or assembly of a space facility, space propulsion system, space vehicle, satellite, or station of any kind possessing the

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capacity for space flight, as defined by s. 212.02(23), or components thereof, and also means the following activities supporting space flight: vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related thereto. Property shall be deemed to be used or occupied predominantly for space flight business purposes if more than 50 percent of the property, or improvements thereon, is used for one or more space flight business purposes. Possession by a landlord, lessor, or licensor of a signed written statement from the tenant, lessee, or licensee claiming the exemption shall relieve the landlord, lessor, or licensor from the responsibility of collecting the tax, and the department shall look solely to the tenant, lessee, or licensee for recovery of such tax if it determines that the exemption was not applicable.

13. Rented, leased, subleased, or licensed to a person providing telecommunications, data systems management, or Internet services at a publicly or privately owned convention hall, civic center, or meeting space at a public lodging establishment as defined in s. 509.013. This subparagraph applies only to that portion of the rental, lease, or license payment that is based upon a percentage of sales, revenue sharing, or royalty payments and not based upon a fixed price. This subparagraph is intended to be clarifying and remedial in nature and shall apply retroactively. This subparagraph does not provide a basis for an assessment of any tax not paid, or create a right to a refund of any tax paid, pursuant to this section before July 1, 2010.

Section 18. For the purpose of incorporating the amendment

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made by this act to section 509.013, Florida Statutes, in a reference thereto, paragraph (c) of subsection (1) of section 413.08, Florida Statutes, is reenacted to read:

413.08 Rights and responsibilities of an individual with a disability; use of a service animal; prohibited discrimination in public employment, public accommodations, and housing accommodations; penalties.—

- (1) As used in this section and s. 413.081, the term:
- (c) "Public accommodation" means a common carrier, airplane, motor vehicle, railroad train, motor bus, streetcar, boat, or other public conveyance or mode of transportation; hotel; a timeshare that is a transient public lodging establishment as defined in s. 509.013; lodging place; place of public accommodation, amusement, or resort; and other places to which the general public is invited, subject only to the conditions and limitations established by law and applicable alike to all persons. The term does not include air carriers covered by the Air Carrier Access Act of 1986, 49 U.S.C. s. 41705, and by regulations adopted by the United States Department of Transportation to implement such act.

Section 19. For the purpose of incorporating the amendment made by this act to section 509.242, Florida Statutes, in a reference thereto, subsection (9) of section 509.221, Florida Statutes, is reenacted to read:

509.221 Sanitary regulations.-

(9) Subsections (2), (5), and (6) do not apply to any facility or unit classified as a vacation rental, nontransient apartment, or timeshare project as described in s. 509.242(1)(c), (d), and (g).

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Section 20. The Legislature does not intend for the application of this act to supersede any current or future declaration or declaration of condominium adopted pursuant to chapter 718, Florida Statutes, cooperative documents adopted pursuant to chapter 719, Florida Statutes, or declaration of covenants or declaration adopted pursuant to chapter 720, Florida Statutes.

Section 21. If any provision of this act or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are severable.

Section 22. This act shall take effect January 1, 2020.