

1 A bill to be entitled
2 An act relating to vacation rentals; amending s.
3 212.03, F.S.; requiring advertising platforms to
4 collect and remit specified taxes for certain
5 transactions; amending s. 509.013, F.S.; defining the
6 term "advertising platform"; amending s. 509.032,
7 F.S.; conforming a cross-reference; preempting the
8 regulation of vacation rentals and advertising
9 platforms to the state; prohibiting a local law,
10 ordinance, or regulation from allowing or requiring
11 inspections or licensing of public lodging
12 establishments, including vacation rentals, or public
13 food service establishments; authorizing a local law,
14 ordinance, or regulation to regulate certain
15 activities under certain circumstances; expanding an
16 exemption to allow a local law, ordinance, or
17 regulation adopted on or before a specified date to be
18 amended to be less restrictive; amending s. 509.241,
19 F.S.; requiring licenses issued by the Division of
20 Hotels and Restaurants of the Department of Business
21 and Professional Regulation to be displayed
22 conspicuously to the public inside the licensed
23 establishment; requiring the owner or operator of
24 certain vacation rentals to display the vacation
25 rental license number and specified tax account

26 | numbers; creating s. 509.243, F.S.; requiring
27 | advertising platforms to require that persons placing
28 | advertisements for vacation rentals include certain
29 | information in the advertisements; requiring
30 | advertising platforms to display and verify specified
31 | information; requiring the division to maintain
32 | specified information in a certain format; requiring
33 | advertising platforms to quarterly provide the
34 | division with certain information; requiring
35 | advertising platforms to remove an advertisement under
36 | certain conditions and within a specified timeframe;
37 | requiring advertising platforms to collect and remit
38 | specified taxes for certain transactions; authorizing
39 | the division to issue and deliver a notice to cease
40 | and desist for certain violations; providing that such
41 | notice does not constitute agency action for which a
42 | certain hearing may be sought; authorizing the
43 | division to file certain proceedings; authorizing the
44 | collection of attorney fees and costs under certain
45 | circumstances; requiring advertising platforms to
46 | adopt an antidiscrimination policy and to inform their
47 | users of specified information; amending s. 775.21,
48 | F.S.; revising definitions; requiring sexual predators
49 | to register with the local sheriff's office within a
50 | specified timeframe under certain circumstances;

51 | amending ss. 159.27, 212.08, 316.1955, 404.056,
 52 | 477.0135, 509.221, 553.5041, 705.17, 705.185,
 53 | 717.1355, and 877.24, F.S.; conforming provisions to
 54 | changes made by the act; providing that certain
 55 | residential association declarations and documents may
 56 | not be superseded; authorizing the Department of
 57 | Revenue to adopt emergency rules; providing
 58 | requirements and an expiration date for such rules;
 59 | providing effective dates.

60 |

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

62 |

63 | Section 1. Subsection (2) of section 212.03, Florida
 64 | Statutes, is amended to read:

65 | 212.03 Transient rentals tax; rate, procedure,
 66 | enforcement, exemptions.—

67 | (2) (a) The tax provided for herein shall be in addition to
 68 | the total amount of the rental, shall be charged by the lessor
 69 | or person receiving the rent in and by said rental arrangement
 70 | to the lessee or person paying the rental, and shall be due and
 71 | payable at the time of the receipt of such rental payment by the
 72 | lessor or person, as defined in this chapter, who receives said
 73 | rental or payment. The owner, lessor, or person receiving the
 74 | rent shall remit the tax to the department at the times and in
 75 | the manner hereinafter provided for dealers to remit taxes under

76 | this chapter. The same duties imposed by this chapter upon
 77 | dealers in tangible personal property respecting the collection
 78 | and remission of the tax; the making of returns; the keeping of
 79 | books, records, and accounts; and the compliance with the rules
 80 | and regulations of the department in the administration of this
 81 | chapter shall apply to and be binding upon all persons who
 82 | manage or operate hotels, apartment houses, roominghouses,
 83 | tourist and trailer camps, and the rental of condominium units,
 84 | and to all persons who collect or receive such rents on behalf
 85 | of such owner or lessor taxable under this chapter.

86 | (b) If a guest uses a payment system on or through an
 87 | advertising platform, as defined in s. 509.013, to pay for the
 88 | rental of a vacation rental located in this state, the
 89 | advertising platform shall collect and remit all taxes imposed
 90 | under chapters 125 and 212 on the total rental amount charged by
 91 | the owner or operator for the use of the vacation rental under
 92 | s. 125.0104 and this section. In order to facilitate the
 93 | remittance of such taxes, the department and counties that have
 94 | elected to self-administer the taxes imposed under chapter 125
 95 | must allow advertising platforms to register, collect, and remit
 96 | such taxes.

97 | Section 2. Section 509.013, Florida Statutes, is amended
 98 | to read:

99 | 509.013 Definitions.—As used in this chapter, the term:

100 | (1) "Advertising platform" means a person who:

101 (a) Provides an online application, software, website, or
 102 system through which a vacation rental located in this state is
 103 advertised or held out to the public as available to rent for
 104 transient occupancy;

105 (b) Provides or maintains a marketplace for the renting by
 106 transient occupancy of a vacation rental; and

107 (c) Provides a reservation or payment system that
 108 facilitates a transaction for the renting by transient occupancy
 109 of a vacation rental and for which the person collects or
 110 receives, directly or indirectly, a fee in connection with the
 111 reservation or payment service provided for such transaction.

112 (2)-(6) "Director" means the Director of the Division of
 113 Hotels and Restaurants of the Department of Business and
 114 Professional Regulation.

115 (3)-(1) "Division" means the Division of Hotels and
 116 Restaurants of the Department of Business and Professional
 117 Regulation.

118 (4)-(3) "Guest" means any patron, customer, tenant, lodger,
 119 boarder, or occupant of a public lodging establishment or public
 120 food service establishment.

121 (5)-(16) "Nontransient" means a guest in nontransient
 122 occupancy.

123 (6)-(14) "Nontransient establishment" means any public
 124 lodging establishment that is rented or leased to guests by an
 125 operator whose intention is that the dwelling unit occupied will

126 be the sole residence of the guest.

127 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it
128 is the intention of the parties that the occupancy will not be
129 temporary. There is a rebuttable presumption that, when the
130 dwelling unit occupied is the sole residence of the guest, the
131 occupancy is nontransient.

132 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,
133 lessee, manager, assistant manager, or appointed agent of a
134 public lodging establishment or public food service
135 establishment.

136 (9) (a)~~(4) (a)~~ "Public lodging establishment" includes a
137 transient public lodging establishment as defined in
138 subparagraph 1. and a nontransient public lodging establishment
139 as defined in subparagraph 2.

140 1. "Transient public lodging establishment" means any
141 unit, group of units, dwelling, building, or group of buildings
142 within a single complex of buildings which is rented to guests
143 more than three times in a calendar year for periods of less
144 than 30 days or 1 calendar month, whichever is less, or which is
145 advertised or held out to the public as a place regularly rented
146 to guests.

147 2. "Nontransient public lodging establishment" means any
148 unit, group of units, dwelling, building, or group of buildings
149 within a single complex of buildings which is rented to guests
150 for periods of at least 30 days or 1 calendar month, whichever

151 is less, or which is advertised or held out to the public as a
152 place regularly rented to guests for periods of at least 30 days
153 or 1 calendar month.

154

155 License classifications of public lodging establishments, and
156 the definitions therefor, are set out in s. 509.242. For the
157 purpose of licensure, the term does not include condominium
158 common elements as defined in s. 718.103.

159 (b) The following are excluded from the definitions in
160 paragraph (a):

161 1. Any dormitory or other living or sleeping facility
162 maintained by a public or private school, college, or university
163 for the use of students, faculty, or visitors.

164 2. Any facility certified or licensed and regulated by the
165 Agency for Health Care Administration or the Department of
166 Children and Families or other similar place regulated under s.
167 381.0072.

168 3. Any place renting four rental units or less, unless the
169 rental units are advertised or held out to the public to be
170 places that are regularly rented to transients.

171 4. Any unit or group of units in a condominium,
172 cooperative, or timeshare plan and any individually or
173 collectively owned one-family, two-family, three-family, or
174 four-family dwelling house or dwelling unit that is rented for
175 periods of at least 30 days or 1 calendar month, whichever is

176 less, and that is not advertised or held out to the public as a
 177 place regularly rented for periods of less than 1 calendar
 178 month, provided that no more than four rental units within a
 179 single complex of buildings are available for rent.

180 5. Any migrant labor camp or residential migrant housing
 181 permitted by the Department of Health under ss. 381.008-
 182 381.00895.

183 6. Any establishment inspected by the Department of Health
 184 and regulated by chapter 513.

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

188 8. Any apartment building inspected by the United States
 189 Department of Housing and Urban Development or other entity
 190 acting on the department's behalf that is designated primarily
 191 as housing for persons at least 62 years of age. The division
 192 may require the operator of the apartment building to attest in
 193 writing that such building meets the criteria provided in this
 194 subparagraph. The division may adopt rules to implement this
 195 requirement.

196 9. Any roominghouse, boardinghouse, or other living or
 197 sleeping facility that may not be classified as a hotel, motel,
 198 timeshare project, vacation rental, nontransient apartment, bed
 199 and breakfast inn, or transient apartment under s. 509.242.

200 (10) (a) ~~(5) (a)~~ "Public food service establishment" means

201 any building, vehicle, place, or structure, or any room or
202 division in a building, vehicle, place, or structure where food
203 is prepared, served, or sold for immediate consumption on or in
204 the vicinity of the premises; called for or taken out by
205 customers; or prepared before ~~prior to~~ being delivered to
206 another location for consumption. The term includes a culinary
207 education program, as defined in s. 381.0072(2), which offers,
208 prepares, serves, or sells food to the general public,
209 regardless of whether it is inspected by another state agency
210 for compliance with sanitation standards.

211 (b) The following are excluded from the definition in
212 paragraph (a):

213 1. Any place maintained and operated by a public or
214 private school, college, or university:

215 a. For the use of students and faculty; or

216 b. Temporarily to serve such events as fairs, carnivals,
217 food contests, cook-offs, and athletic contests.

218 2. Any eating place maintained and operated by a church or
219 a religious, nonprofit fraternal, or nonprofit civic
220 organization:

221 a. For the use of members and associates; or

222 b. Temporarily to serve such events as fairs, carnivals,
223 food contests, cook-offs, or athletic contests.

224

225 Upon request by the division, a church or a religious, nonprofit

226 fraternal, or nonprofit civic organization claiming an exclusion
227 under this subparagraph must provide the division documentation
228 of its status as a church or a religious, nonprofit fraternal,
229 or nonprofit civic organization.

230 3. Any eating place maintained and operated by an
231 individual or entity at a food contest, cook-off, or a temporary
232 event lasting from 1 to 3 days which is hosted by a church or a
233 religious, nonprofit fraternal, or nonprofit civic organization.
234 Upon request by the division, the event host must provide the
235 division documentation of its status as a church or a religious,
236 nonprofit fraternal, or nonprofit civic organization.

237 4. Any eating place located on an airplane, train, bus, or
238 watercraft which is a common carrier.

239 5. Any eating place maintained by a facility certified or
240 licensed and regulated by the Agency for Health Care
241 Administration or the Department of Children and Families or
242 other similar place that is regulated under s. 381.0072.

243 6. Any place of business issued a permit or inspected by
244 the Department of Agriculture and Consumer Services under s.
245 500.12.

246 7. Any place of business where the food available for
247 consumption is limited to ice, beverages with or without
248 garnishment, popcorn, or prepackaged items sold without
249 additions or preparation.

250 8. Any theater, if the primary use is as a theater and if

251 patron service is limited to food items customarily served to
252 the admittees of theaters.

253 9. Any vending machine that dispenses any food or
254 beverages other than potentially hazardous foods, as defined by
255 division rule.

256 10. Any vending machine that dispenses potentially
257 hazardous food and which is located in a facility regulated
258 under s. 381.0072.

259 11. Any research and development test kitchen limited to
260 the use of employees and which is not open to the general
261 public.

262 (11)~~(7)~~ "Single complex of buildings" means all buildings
263 or structures that are owned, managed, controlled, or operated
264 under one business name and are situated on the same tract or
265 plot of land that is not separated by a public street or
266 highway.

267 (12)~~(8)~~ "Temporary food service event" means any event of
268 30 days or less in duration where food is prepared, served, or
269 sold to the general public.

270 (13)~~(9)~~ "Theme park or entertainment complex" means a
271 complex comprised of at least 25 contiguous acres owned and
272 controlled by the same business entity and which contains
273 permanent exhibitions and a variety of recreational activities
274 and has a minimum of 1 million visitors annually.

275 (14)~~(10)~~ "Third-party provider" means, for purposes of s.

276 509.049, any provider of an approved food safety training
277 program that provides training or such a training program to a
278 public food service establishment that is not under common
279 ownership or control with the provider.

280 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

281 (16)~~(11)~~ "Transient establishment" means any public
282 lodging establishment that is rented or leased to guests by an
283 operator whose intention is that such guests' occupancy will be
284 temporary.

285 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
286 the intention of the parties that the occupancy will be
287 temporary. There is a rebuttable presumption that, when the
288 dwelling unit occupied is not the sole residence of the guest,
289 the occupancy is transient.

290 Section 3. Paragraph (c) of subsection (3) and subsection
291 (7) of section 509.032, Florida Statutes, are amended to read:

292 509.032 Duties.—

293 (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD
294 SERVICE EVENTS.—The division shall:

295 (c) Administer a public notification process for temporary
296 food service events and distribute educational materials that
297 address safe food storage, preparation, and service procedures.

298 1. Sponsors of temporary food service events shall notify
299 the division not less than 3 days before the scheduled event of
300 the type of food service proposed, the time and location of the

301 event, a complete list of food service vendors participating in
302 the event, the number of individual food service facilities each
303 vendor will operate at the event, and the identification number
304 of each food service vendor's current license as a public food
305 service establishment or temporary food service event licensee.
306 Notification may be completed orally, by telephone, in person,
307 or in writing. A public food service establishment or food
308 service vendor may not use this notification process to
309 circumvent the license requirements of this chapter.

310 2. The division shall keep a record of all notifications
311 received for proposed temporary food service events and shall
312 provide appropriate educational materials to the event sponsors
313 and notify the event sponsors of the availability of the food-
314 recovery brochure developed under s. 595.420.

315 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
316 public food service establishment or other food service vendor
317 must obtain one of the following classes of license from the
318 division: an individual license, for a fee of no more than \$105,
319 for each temporary food service event in which it participates;
320 or an annual license, for a fee of no more than \$1,000, that
321 entitles the licensee to participate in an unlimited number of
322 food service events during the license period. The division
323 shall establish license fees, by rule, and may limit the number
324 of food service facilities a licensee may operate at a
325 particular temporary food service event under a single license.

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

329 (7) PREEMPTION AUTHORITY.—

330 (a) The regulation of public lodging establishments,
 331 including vacation rentals, and public food service
 332 establishments, including, but not limited to, sanitation
 333 standards, licensing, inspections, training and testing of
 334 personnel, and matters related to the nutritional content and
 335 marketing of foods offered in such establishments, is expressly
 336 preempted to the state. A local law, ordinance, or regulation
 337 may not allow or require the local inspection or licensing of
 338 public lodging establishments, including vacation rentals, or
 339 public food service establishments. This paragraph does not
 340 preempt the authority of a local government or local enforcement
 341 district to conduct inspections of public lodging and public
 342 food service establishments for compliance with the Florida
 343 Building Code and the Florida Fire Prevention Code, pursuant to
 344 ss. 553.80 and 633.206.

345 (b) A local law, ordinance, or regulation may regulate
 346 activities that arise when a property is used as a vacation
 347 rental if the law, ordinance, or regulation applies uniformly to
 348 all residential properties without regard to whether the
 349 property is used as a vacation rental as defined in s. 509.242,
 350 the property is used as a long-term rental subject to chapter

351 83, or the property owner chooses not to rent the property.
352 However, a local law, ordinance, or regulation may not prohibit
353 ~~vacation rentals~~ or regulate the duration or frequency of ~~rental~~
354 ~~of vacation rentals.~~ The prohibitions set forth in this
355 paragraph ~~do~~ ~~does~~ not apply to any local law, ordinance, or
356 regulation adopted on or before June 1, 2011, including when
357 such law, ordinance, or regulation is being amended to be less
358 restrictive with regard to a prohibition, or duration, or
359 frequency regulation.

360 (c) Paragraph (b) and the provisions of paragraph (a)
361 relating to the licensing of vacation rentals ~~do~~ ~~does~~ not apply
362 to any local law, ordinance, or regulation adopted on or before
363 June 1, 2011, in any jurisdiction within ~~exclusively relating to~~
364 ~~property valuation as a criterion for vacation rental if the~~
365 ~~local law, ordinance, or regulation is required to be approved~~
366 ~~by the state land planning agency pursuant to an area of~~
367 ~~critical state concern, as designated by s. 380.0552 or chapter~~
368 ~~28-36, Florida Administrative Code. Any such local law,~~
369 ~~ordinance, or regulation may be amended so long as the amendment~~
370 ~~is not more restrictive than the existing local law, ordinance,~~
371 ~~or regulation.~~

372 (d) The regulation of advertising platforms is preempted
373 to the state and shall be regulated under this chapter
374 designation.

375 Section 4. Effective January 1, 2021, subsection (3) of

376 | section 509.241, Florida Statutes, is amended to read:

377 | 509.241 Licenses required; exceptions.—

378 | (3) DISPLAY OF LICENSE.—Any license issued by the division
 379 | must shall be conspicuously displayed to the public inside in
 380 | the office or lobby of the licensed establishment. Public food
 381 | service establishments that which offer catering services must
 382 | shall display their license number on all advertising for
 383 | catering services. The owner or operator of a vacation rental
 384 | offered for transient occupancy through an advertising platform
 385 | must also display the vacation rental license number and the
 386 | applicable Florida sales tax registration and tourist
 387 | development tax account numbers under which such taxes must be
 388 | paid for each rental of the property as a vacation rental.

389 | Section 5. Effective January 1, 2021, section 509.243,
 390 | Florida Statutes, is created to read:

391 | 509.243 Advertising platforms.—

392 | (1) (a) An advertising platform must require that a person
 393 | who places an advertisement for the rental of a vacation rental
 394 | for transient occupancy:

395 | 1. Include in the advertisement the vacation rental
 396 | license number and the applicable Florida sales tax registration
 397 | and tourist development tax account numbers under which such
 398 | taxes must be paid before the advertisement may be listed; and

399 | 2. Attest to the best of his or her knowledge that the
 400 | vacation rental license number and the applicable Florida sales

401 tax registration and tourist development tax account numbers are
402 current, valid, and accurately stated in the advertisement.

403 (b) An advertising platform must display the vacation
404 rental license number and the applicable Florida sales tax
405 registration and tourist development tax account numbers. The
406 advertising platform must verify that the vacation rental
407 license number provided by the owner or operator is valid and
408 applies to the subject vacation rental before publishing the
409 advertisement on its platform and again at the end of each
410 calendar quarter that the advertisement remains on its platform.

411 (c) The division shall maintain vacation rental license
412 information in a readily accessible electronic format that is
413 sufficient to facilitate prompt compliance with the requirements
414 of this subsection by an advertising platform or a person
415 placing an advertisement on an advertising platform for rental
416 of a vacation rental for transient occupancy.

417 (2) An advertising platform must provide to the division
418 on a quarterly basis, by file transfer protocol or electronic
419 data exchange file, a list of all vacation rentals located in
420 this state that are advertised on its platform, along with the
421 following information for each vacation rental:

422 (a) The uniform resource locator for the Internet address
423 of the vacation rental advertisement.

424 (b) Unless otherwise stated in the vacation rental
425 advertisement at the Internet address provided pursuant to

426 paragraph (a), the physical address of the vacation rental,
427 including any unit designation, the vacation rental license
428 number provided by the owner or operator, and the applicable
429 Florida sales tax registration and tourist development tax
430 account numbers under which taxes will be remitted for the
431 rentals commenced through the advertisement.

432 (3) An advertising platform must remove from public view
433 an advertisement from its online application, software, website,
434 or system within 15 business days after being notified by the
435 division in writing that the subject advertisement for the
436 rental of a vacation rental located in this state fails to
437 display a valid vacation rental license number issued by the
438 division.

439 (4) If a guest uses a payment system on or through an
440 advertising platform to pay for the rental of a vacation rental
441 located in this state, the advertising platform shall collect
442 and remit all taxes imposed under chapters 125 and 212 on the
443 total rental amount charged by the owner or operator for the use
444 of the vacation rental under ss. 125.0104 and 212.03.

445 (5) If the division has probable cause to believe that a
446 person not licensed by the division has violated this chapter,
447 or any rule adopted pursuant to this chapter, the division may
448 issue and deliver to such person a notice to cease and desist
449 from the violation. The issuance of a notice to cease and desist
450 does not constitute agency action for which a hearing under ss.

451 120.569 and 120.57 may be sought. For the purpose of enforcing a
452 cease and desist notice, the division may file a proceeding in
453 the name of the state seeking the issuance of an injunction or a
454 writ of mandamus against any person who violates any provision
455 of the notice. If the department is required to seek enforcement
456 of the notice for a penalty pursuant to s. 120.569, it is
457 entitled to collect its attorney fees and costs, together with
458 any cost of collection.

459 (6) Advertising platforms must adopt an antidiscrimination
460 policy to help prevent discrimination among their users and must
461 inform all users of their services that it is illegal to refuse
462 accommodation to an individual based on race, creed, color, sex,
463 pregnancy, physical disability, or national origin pursuant to
464 s. 509.092.

465 Section 6. Paragraphs (n) and (o) of subsection (2) and
466 paragraph (e) of subsection (6) of section 775.21, Florida
467 Statutes, are amended to read:

468 775.21 The Florida Sexual Predators Act.—

469 (2) DEFINITIONS.—As used in this section, the term:

470 (n) "Temporary residence" means a place where a ~~the~~ person
471 abides, lodges, or resides, including, but not limited to,
472 vacation, business, or personal travel destinations in or out of
473 this state, for a period of 3 or more days in the aggregate
474 during any calendar year and which is not the person's permanent
475 address or, for a person whose permanent residence is not in

476 | this state, a place where the person is employed, practices a
477 | vocation, or is enrolled as a student for any period of time in
478 | this state. The term includes a place where a person lodges in a
479 | vacation rental, as defined in s. 509.242, for 24 hours or more.

480 | (o) "Transient residence" means a county where a person
481 | lives, remains, or is located for a period of 3 or more days in
482 | the aggregate during a calendar year and which is not the
483 | person's permanent or temporary address. The term includes, but
484 | is not limited to, a place where the person sleeps or seeks
485 | shelter and a location that has no specific street address. The
486 | term also includes a county where a person lodges in a vacation
487 | rental, as defined in s. 509.242, for 24 hours or more.

488 | (6) REGISTRATION.—

489 | (e)1. If the sexual predator is not in the custody or
490 | control of, or under the supervision of, the Department of
491 | Corrections or is not in the custody of a private correctional
492 | facility, the sexual predator shall register in person:

493 | a. At the sheriff's office in the county where he or she
494 | establishes or maintains a residence within 24 hours after
495 | establishing or maintaining a temporary residence or transient
496 | residence in a vacation rental or 48 hours after establishing or
497 | maintaining any other a residence in this state; and

498 | b. At the sheriff's office in the county where he or she
499 | was designated a sexual predator by the court within 48 hours
500 | after such finding is made.

501 2. Any change that occurs after the sexual predator
502 registers in person at the sheriff's office as provided in
503 subparagraph 1. in any of the following information related to
504 the sexual predator must be reported as provided in paragraphs
505 (g), (i), and (j): permanent, temporary, or transient residence;
506 name; vehicles owned; electronic mail addresses; Internet
507 identifiers and each Internet identifier's corresponding website
508 homepage or application software name; home and cellular
509 telephone numbers; employment information; and change in status
510 at an institution of higher education. When a sexual predator
511 registers with the sheriff's office, the sheriff shall take a
512 photograph, a set of fingerprints, and palm prints of the
513 predator and forward the photographs, palm prints, and
514 fingerprints to the department, along with the information that
515 the predator is required to provide pursuant to this section.

516 Section 7. Subsection (12) of section 159.27, Florida
517 Statutes, is amended to read:

518 159.27 Definitions.—The following words and terms, unless
519 the context clearly indicates a different meaning, shall have
520 the following meanings:

521 (12) "Public lodging or restaurant facility" means
522 property used for any public lodging establishment as defined in
523 s. 509.242 or public food service establishment as defined in s.
524 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
525 necessary to, another facility qualifying under this part.

526 Section 8. Paragraph (jj) of subsection (7) of section
527 212.08, Florida Statutes, is amended to read:

528 212.08 Sales, rental, use, consumption, distribution, and
529 storage tax; specified exemptions.—The sale at retail, the
530 rental, the use, the consumption, the distribution, and the
531 storage to be used or consumed in this state of the following
532 are hereby specifically exempt from the tax imposed by this
533 chapter.

534 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
535 entity by this chapter do not inure to any transaction that is
536 otherwise taxable under this chapter when payment is made by a
537 representative or employee of the entity by any means,
538 including, but not limited to, cash, check, or credit card, even
539 when that representative or employee is subsequently reimbursed
540 by the entity. In addition, exemptions provided to any entity by
541 this subsection do not inure to any transaction that is
542 otherwise taxable under this chapter unless the entity has
543 obtained a sales tax exemption certificate from the department
544 or the entity obtains or provides other documentation as
545 required by the department. Eligible purchases or leases made
546 with such a certificate must be in strict compliance with this
547 subsection and departmental rules, and any person who makes an
548 exempt purchase with a certificate that is not in strict
549 compliance with this subsection and the rules is liable for and
550 shall pay the tax. The department may adopt rules to administer

551 | this subsection.

552 | (jj) Complimentary meals.—Also exempt from the tax imposed
 553 | by this chapter are food or drinks that are furnished as part of
 554 | a packaged room rate by any person offering for rent or lease
 555 | any transient living accommodations as described in s. 509.013
 556 | ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
 557 | and which are subject to the tax under s. 212.03, if a separate
 558 | charge or specific amount for the food or drinks is not shown.
 559 | Such food or drinks are considered to be sold at retail as part
 560 | of the total charge for the transient living accommodations.
 561 | Moreover, the person offering the accommodations is not
 562 | considered to be the consumer of items purchased in furnishing
 563 | such food or drinks and may purchase those items under
 564 | conditions of a sale for resale.

565 | Section 9. Paragraph (b) of subsection (4) of section
 566 | 316.1955, Florida Statutes, is amended to read:

567 | 316.1955 Enforcement of parking requirements for persons
 568 | who have disabilities.—

569 | (4)

570 | (b) Notwithstanding paragraph (a), a theme park or an
 571 | entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
 572 | which provides parking in designated areas for persons who have
 573 | disabilities may allow any vehicle that is transporting a person
 574 | who has a disability to remain parked in a space reserved for
 575 | persons who have disabilities throughout the period the theme

576 park is open to the public for that day.

577 Section 10. Subsection (5) of section 404.056, Florida
 578 Statutes, is amended to read:

579 404.056 Environmental radiation standards and projects;
 580 certification of persons performing measurement or mitigation
 581 services; mandatory testing; notification on real estate
 582 documents; rules.—

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

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

596 The requirements of this subsection do not apply to any
 597 residential transient occupancy, as described in s. 509.013 ~~s.~~
 598 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
 599 duration.

600 Section 11. Subsection (6) of section 477.0135, Florida

601 Statutes, is amended to read:

602 477.0135 Exemptions.—

603 (6) A license is not required of any individual providing
 604 makeup or special effects services in a theme park or
 605 entertainment complex to an actor, stunt person, musician,
 606 extra, or other talent, or providing makeup or special effects
 607 services to the general public. The term "theme park or
 608 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
 609 ~~509.013(9)~~.

610 Section 12. Paragraph (b) of subsection (2) of section
 611 509.221, Florida Statutes, is amended to read:

612 509.221 Sanitary regulations.—

613 (2)

614 (b) Within a theme park or entertainment complex as
 615 defined in s. 509.013 ~~s. 509.013(9)~~, the bathrooms are not
 616 required to be in the same building as the public food service
 617 establishment, so long as they are reasonably accessible.

618 Section 13. Paragraph (b) of subsection (5) of section
 619 553.5041, Florida Statutes, is amended to read:

620 553.5041 Parking spaces for persons who have
 621 disabilities.—

622 (5) Accessible perpendicular and diagonal accessible
 623 parking spaces and loading zones must be designed and located to
 624 conform to ss. 502 and 503 of the standards.

625 (b) If there are multiple entrances or multiple retail

626 stores, the parking spaces must be dispersed to provide parking
627 at the nearest accessible entrance. If a theme park or an
628 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
629 provides parking in several lots or areas from which access to
630 the theme park or entertainment complex is provided, a single
631 lot or area may be designated for parking by persons who have
632 disabilities, if the lot or area is located on the shortest
633 accessible route to an accessible entrance to the theme park or
634 entertainment complex or to transportation to such an accessible
635 entrance.

636 Section 14. Subsection (2) of section 705.17, Florida
637 Statutes, is amended to read:

638 705.17 Exceptions.—

639 (2) Sections 705.1015-705.106 do not apply to any personal
640 property lost or abandoned on premises located within a theme
641 park or entertainment complex, as defined in s. 509.013 ~~s.~~
642 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
643 on the premises of a public food service establishment or a
644 public lodging establishment licensed under part I of chapter
645 509, if the owner or operator of such premises elects to comply
646 with s. 705.185.

647 Section 15. Section 705.185, Florida Statutes, is amended
648 to read:

649 705.185 Disposal of personal property lost or abandoned on
650 the premises of certain facilities.—When any lost or abandoned

651 personal property is found on premises located within a theme
652 park or entertainment complex, as defined in s. 509.013 ~~s.~~
653 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
654 on the premises of a public food service establishment or a
655 public lodging establishment licensed under part I of chapter
656 509, if the owner or operator of such premises elects to comply
657 with this section, any lost or abandoned property must be
658 delivered to such owner or operator, who must take charge of the
659 property and make a record of the date such property was found.
660 If the property is not claimed by its owner within 30 days after
661 it is found, or a longer period of time as may be deemed
662 appropriate by the owner or operator of the premises, the owner
663 or operator of the premises may not sell and must dispose of the
664 property or donate it to a charitable institution that is exempt
665 from federal income tax under s. 501(c)(3) of the Internal
666 Revenue Code for sale or other disposal as the charitable
667 institution deems appropriate. The rightful owner of the
668 property may reclaim the property from the owner or operator of
669 the premises at any time before the disposal or donation of the
670 property in accordance with this section and the established
671 policies and procedures of the owner or operator of the
672 premises. A charitable institution that accepts an electronic
673 device, as defined in s. 815.03(9), access to which is not
674 secured by a password or other personal identification
675 technology, shall make a reasonable effort to delete all

676 personal data from the electronic device before its sale or
677 disposal.

678 Section 16. Section 717.1355, Florida Statutes, is amended
679 to read:

680 717.1355 Theme park and entertainment complex tickets.—
681 This chapter does not apply to any tickets for admission to a
682 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
683 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
684 recreational activity within such theme park or entertainment
685 complex.

686 Section 17. Subsection (8) of section 877.24, Florida
687 Statutes, is amended to read:

688 877.24 Nonapplication of s. 877.22.—Section 877.22 does
689 not apply to a minor who is:

690 (8) Attending an organized event held at and sponsored by
691 a theme park or entertainment complex as defined in s. 509.013
692 ~~s. 509.013(9)~~.

693 Section 18. The application of this act may not supersede
694 any current or future declaration of condominium adopted
695 pursuant to chapter 718, Florida Statutes, cooperative documents
696 adopted pursuant to chapter 719, Florida Statutes, or
697 declaration of covenants adopted pursuant to chapter 720,
698 Florida Statutes.

699 Section 19. (1) The Department of Revenue is authorized,
700 and all conditions are deemed to be met, to adopt emergency

701 rules pursuant to s. 120.54(4), Florida Statutes, for the
702 purpose of implementing s. 212.03, Florida Statutes, including
703 establishing procedures to facilitate the remittance of taxes.

704 (2) Notwithstanding any other provision of law, emergency
705 rules adopted pursuant to subsection (1) are effective for 6
706 months after adoption and may be renewed during the pendency of
707 procedures to adopt permanent rules addressing the subject of
708 the emergency rules.

709 (3) This section expires January 1, 2023.

710 Section 20. Except as otherwise expressly provided in this
711 act, this act shall take effect upon becoming a law.