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LEGISLATIVE ACTION

Senate

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House

The Committee on Rules (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective January 1, 2021, subsection (2) of
section 212.03, Florida Statutes is amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement,
exemptions.-

(2) (a) The tax provided for herein shall be in addition to
the total amount of the rental, shall be charged by the lessor
or person receiving the rent in and by said rental arrangement



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12 to the lessee or person paying the rental, and shall be due and
13 payable at the time of the receipt of such rental payment by the
14 lessor or person, as defined in this chapter, who receives said
15 rental or payment. The owner, lessor, or person receiving the
16 rent shall remit the tax to the department at the times and in
17 the manner hereinafter provided for dealers to remit taxes under
18 this chapter. The same duties imposed by this chapter upon
19 dealers in tangible personal property respecting the collection
20 and remission of the tax; the making of returns; the keeping of
21 books, records, and accounts; and the compliance with the rules
22 and regulations of the department in the administration of this
23 chapter shall apply to and be binding upon all persons who
24 manage or operate hotels, apartment houses, roominghouses,
25 tourist and trailer camps, and the rental of condominium units,
26 and to all persons who collect or receive such rents on behalf
27 of such owner or lessor taxable under this chapter.

28 (b) If a guest uses a payment system on or through an
29 advertising platform, as defined in s. 509.013, to pay for the
30 rental of a vacation rental located in this state, the
31 advertising platform must collect and remit all taxes imposed
32 under s. 205.044 and chapters 125 and 212 on the total rental
33 amount charged by the owner or operator for the use of the
34 vacation rental under ss. 125.0104 and 205.044 and this section.
35 In order to facilitate the remittance of such taxes, the
36 department and jurisdictions that require such taxes to be
37 remitted must allow advertising platforms to register, collect,
38 and remit such taxes.

39 Section 2. Section 509.013, Florida Statutes, is reordered
40 and amended to read:



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41 509.013 Definitions.—As used in this chapter, the term:
42 (1) "Advertising platform" means a person who:
43 (a) Provides an online application, software, website, or
44 system through which a vacation rental located in this state is
45 advertised or held out to the public as available to rent for
46 transient occupancy;
47 (b) Provides or maintains a marketplace for the renting by
48 transient occupancy of a vacation rental; and
49 (c) Provides a reservation or payment system that
50 facilitates a transaction for the renting by transient occupancy
51 of a vacation rental and for which the person collects or
52 receives, directly or indirectly, a fee in connection with the
53 reservation or payment service provided for such transaction.
54 (2)~~(6)~~ "Director" means the Director of the Division of
55 Hotels and Restaurants of the Department of Business and
56 Professional Regulation.
57 (3)~~(1)~~ "Division" means the Division of Hotels and
58 Restaurants of the Department of Business and Professional
59 Regulation.
60 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
61 boarder, or occupant of a public lodging establishment or public
62 food service establishment.
63 (5)~~(16)~~ "Nontransient" means a guest in nontransient
64 occupancy.
65 (6)~~(14)~~ "Nontransient establishment" means any public
66 lodging establishment that is rented or leased to guests by an
67 operator whose intention is that the dwelling unit occupied will
68 be the sole residence of the guest.
69 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it is



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70 the intention of the parties that the occupancy will not be
71 temporary. There is a rebuttable presumption that, when the
72 dwelling unit occupied is the sole residence of the guest, the
73 occupancy is nontransient.

74 ~~(8)(2)~~ "Operator" means the owner, licensee, proprietor,
75 lessee, manager, assistant manager, or appointed agent of a
76 public lodging establishment or public food service
77 establishment.

78 ~~(9)(a)(5)(a)~~ "Public food service establishment" means any
79 building, vehicle, place, or structure, or any room or division
80 in a building, vehicle, place, or structure where food is
81 prepared, served, or sold for immediate consumption on or in the
82 vicinity of the premises; called for or taken out by customers;
83 or prepared before ~~prior to~~ being delivered to another location
84 for consumption. The term includes a culinary education program,
85 as defined in s. 381.0072(2), which offers, prepares, serves, or
86 sells food to the general public, regardless of whether it is
87 inspected by another state agency for compliance with sanitation
88 standards.

89 (b) The following are excluded from the definition in
90 paragraph (a):

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

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

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

96 2. Any eating place maintained and operated by a church or
97 a religious, nonprofit fraternal, or nonprofit civic
98 organization:



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

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

102
103 Upon request by the division, a church or a religious, nonprofit
104 fraternal, or nonprofit civic organization claiming an exclusion
105 under this subparagraph must provide the division documentation
106 of its status as a church or a religious, nonprofit fraternal,
107 or nonprofit civic organization.

108 3. Any eating place maintained and operated by an
109 individual or entity at a food contest, cook-off, or a temporary
110 event lasting from 1 to 3 days which is hosted by a church or a
111 religious, nonprofit fraternal, or nonprofit civic organization.
112 Upon request by the division, the event host must provide the
113 division documentation of its status as a church or a religious,
114 nonprofit fraternal, or nonprofit civic organization.

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

117 5. Any eating place maintained by a facility certified or
118 licensed and regulated by the Agency for Health Care
119 Administration or the Department of Children and Families or
120 other similar place that is regulated under s. 381.0072.

121 6. Any place of business issued a permit or inspected by
122 the Department of Agriculture and Consumer Services under s.
123 500.12.

124 7. Any place of business where the food available for
125 consumption is limited to ice, beverages with or without
126 garnishment, popcorn, or prepackaged items sold without
127 additions or preparation.



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128 8. Any theater, if the primary use is as a theater and if
129 patron service is limited to food items customarily served to
130 the admittees of theaters.

131 9. Any vending machine that dispenses any food or beverages
132 other than potentially hazardous foods, as defined by division
133 rule.

134 10. Any vending machine that dispenses potentially
135 hazardous food and which is located in a facility regulated
136 under s. 381.0072.

137 11. Any research and development test kitchen limited to
138 the use of employees and which is not open to the general
139 public.

140 (10) (a) ~~(4) (a)~~ "Public lodging establishment" includes a
141 transient public lodging establishment as defined in
142 subparagraph 1. and a nontransient public lodging establishment
143 as defined in subparagraph 2.

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

151 2. "Nontransient public lodging establishment" means any
152 unit, group of units, dwelling, building, or group of buildings
153 within a single complex of buildings which is rented to guests
154 for periods of at least 30 days or 1 calendar month, whichever
155 is less, or which is advertised or held out to the public as a
156 place regularly rented to guests for periods of at least 30 days



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157 or 1 calendar month.

158

159 License classifications of public lodging establishments, and
160 the definitions therefor, are set out in s. 509.242. For the
161 purpose of licensure, the term does not include condominium
162 common elements as defined in s. 718.103.

163 (b) The following are excluded from the definitions in
164 paragraph (a):

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

168 2. Any facility certified or licensed and regulated by the
169 Agency for Health Care Administration or the Department of
170 Children and Families or other similar place regulated under s.
171 381.0072.

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

175 4. Any unit or group of units in a condominium,
176 cooperative, or timeshare plan and any individually or
177 collectively owned one-family, two-family, three-family, or
178 four-family dwelling house or dwelling unit that is rented for
179 periods of at least 30 days or 1 calendar month, whichever is
180 less, and that is not advertised or held out to the public as a
181 place regularly rented for periods of less than 1 calendar
182 month, provided that no more than four rental units within a
183 single complex of buildings are available for rent.

184 5. Any migrant labor camp or residential migrant housing
185 permitted by the Department of Health under ss. 381.008-



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186 381.00895.

187 6. Any establishment inspected by the Department of Health
188 and regulated by chapter 513.

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

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

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

204 (11)~~(7)~~ "Single complex of buildings" means all buildings
205 or structures that are owned, managed, controlled, or operated
206 under one business name and are situated on the same tract or
207 plot of land that is not separated by a public street or
208 highway.

209 (12)~~(8)~~ "Temporary food service event" means any event of
210 30 days or less in duration where food is prepared, served, or
211 sold to the general public.

212 (13)~~(9)~~ "Theme park or entertainment complex" means a
213 complex comprised of at least 25 contiguous acres owned and
214 controlled by the same business entity and which contains



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215 permanent exhibitions and a variety of recreational activities
216 and has a minimum of 1 million visitors annually.

217 ~~(14)(10)~~ "Third-party provider" means, for purposes of s.
218 509.049, any provider of an approved food safety training
219 program that provides training or such a training program to a
220 public food service establishment that is not under common
221 ownership or control with the provider.

222 ~~(15)(13)~~ "Transient" means a guest in transient occupancy.

223 ~~(16)(11)~~ "Transient establishment" means any public lodging
224 establishment that is rented or leased to guests by an operator
225 whose intention is that such guests' occupancy will be
226 temporary.

227 ~~(17)(12)~~ "Transient occupancy" means occupancy when it is
228 the intention of the parties that the occupancy will be
229 temporary. There is a rebuttable presumption that, when the
230 dwelling unit occupied is not the sole residence of the guest,
231 the occupancy is transient.

232 Section 3. Paragraph (c) of subsection (3) and subsection
233 (7) of section 509.032, Florida Statutes, are amended to read:
234 509.032 Duties.—

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

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

240 1. Sponsors of temporary food service events shall notify
241 the division not less than 3 days before the scheduled event of
242 the type of food service proposed, the time and location of the
243 event, a complete list of food service vendors participating in



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244 the event, the number of individual food service facilities each
245 vendor will operate at the event, and the identification number
246 of each food service vendor's current license as a public food
247 service establishment or temporary food service event licensee.
248 Notification may be completed orally, by telephone, in person,
249 or in writing. A public food service establishment or food
250 service vendor may not use this notification process to
251 circumvent the license requirements of this chapter.

252 2. The division shall keep a record of all notifications
253 received for proposed temporary food service events and shall
254 provide appropriate educational materials to the event sponsors
255 and notify the event sponsors of the availability of the food-
256 recovery brochure developed under s. 595.420.

257 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
258 public food service establishment or other food service vendor
259 must obtain one of the following classes of license from the
260 division: an individual license, for a fee of no more than \$105,
261 for each temporary food service event in which it participates;
262 or an annual license, for a fee of no more than \$1,000, that
263 entitles the licensee to participate in an unlimited number of
264 food service events during the license period. The division
265 shall establish license fees, by rule, and may limit the number
266 of food service facilities a licensee may operate at a
267 particular temporary food service event under a single license.

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

271 (7) PREEMPTION AUTHORITY.—

272 (a) The regulation of public lodging establishments,



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273 including vacation rentals, and public food service
274 establishments, including, but not limited to, sanitation
275 standards, licensing, inspections, training and testing of
276 personnel, and matters related to the nutritional content and
277 marketing of foods offered in such establishments, is expressly
278 preempted to the state. A local law, ordinance, or regulation
279 may not allow or require the local inspection or licensing of
280 public lodging establishments, including vacation rentals, or
281 public food service establishments. This paragraph does not
282 preempt the authority of a local government or local enforcement
283 district to conduct inspections of public lodging and public
284 food service establishments for compliance with the Florida
285 Building Code and the Florida Fire Prevention Code, pursuant to
286 ss. 553.80 and 633.206.

287 (b) A local law, ordinance, or regulation may regulate
288 activities that arise when a property is used as a vacation
289 rental if the law, ordinance, or regulation applies uniformly to
290 all residential properties without regard to whether the
291 property is used as a vacation rental as defined in s. 509.242,
292 the property is used as a long-term rental subject to chapter
293 83, or the property owner chooses not to rent the property.
294 However, a local law, ordinance, or regulation may not prohibit
295 vacation rentals or regulate the duration or frequency of rental
296 of vacation rentals. The prohibitions set forth in this
297 paragraph do ~~This paragraph does~~ not apply to any local law,
298 ordinance, or regulation adopted on or before June 1, 2011,
299 including when such law, ordinance, or regulation is being
300 amended to be less restrictive with regard to a prohibition,
301 duration, or frequency regulation.



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302 (c) Paragraph (b) and the provisions of paragraph (a)
303 relating to the licensing of vacation rentals do ~~does~~ not apply
304 to any local law, ordinance, or regulation adopted on or before
305 June 1, 2011, in any jurisdiction within ~~exclusively relating to~~
306 ~~property valuation as a criterion for vacation rental if the~~
307 ~~local law, ordinance, or regulation is required to be approved~~
308 ~~by the state land planning agency pursuant to an area of~~
309 critical state concern, as designated by s. 380.0552 or chapter
310 28-36, Florida Administrative Code. Any such local law,
311 ordinance, or regulation may be amended so long as the amendment
312 is not more restrictive than the existing law, ordinance, or
313 regulation.

314 (d) The regulation of advertising platforms is preempted to
315 the state and advertising platforms shall be regulated under
316 this chapter designation.

317 Section 4. Effective January 1, 2021, subsection (3) of
318 section 509.241, Florida Statutes, is amended to read:

319 509.241 Licenses required; exceptions.—

320 (3) DISPLAY OF LICENSE.—Any license issued by the division
321 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
322 the ~~office or lobby of the~~ licensed establishment. Public food
323 service establishments that which offer catering services must
324 ~~shall~~ display their license number on all advertising for
325 catering services. The owner or operator of a vacation rental
326 offered for transient occupancy through an advertising platform
327 must also display the vacation rental license number and the
328 applicable Florida sales tax registration and tourist
329 development tax account numbers under which such taxes must be
330 paid for each rental of the property as a vacation rental.



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331 Section 5. Effective January 1, 2021, section 509.243,
332 Florida Statutes, is created to read:

333 509.243 Advertising platforms.—

334 (1)(a) An advertising platform must require that a person
335 who places an advertisement for the rental of a vacation rental:

336 1. Include in the advertisement the vacation rental license
337 number and the applicable Florida sales tax registration and
338 tourist development tax account numbers under which such taxes
339 must be paid before the advertisement may be listed; and

340 2. Attest to the best of their knowledge that the license
341 number for the vacation rental property and the applicable tax
342 numbers are current, valid, and accurately stated in the
343 advertisement.

344 (b) An advertising platform must display the vacation
345 rental license number and applicable Florida sales tax
346 registration and tourist development tax numbers. The
347 advertising platform must verify that the vacation rental
348 license number provided by the owner or operator is valid and
349 applies to the subject vacation rental before publishing the
350 advertisement on its platform and again at the end of each
351 calendar quarter that the advertisement remains on its platform.

352 (c) The division shall maintain vacation rental license
353 information in a readily accessible electronic format that is
354 sufficient to facilitate prompt compliance with the requirements
355 of this subsection by an advertising platform or a person
356 placing an advertisement on an advertising platform for
357 transient rental of a vacation rental.

358 (2) An advertising platform must provide to the division on
359 a quarterly basis, by file transfer protocol or electronic data



360 exchange file, a list of all vacation rentals located in this
361 state that are advertised on its platform, along with the
362 following information for each vacation rental:

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

365 (b) Unless otherwise stated in the vacation rental
366 advertisement at the Internet address provided pursuant to
367 paragraph (a), the physical address of the vacation rental,
368 including any unit designation, the vacation rental license
369 number provided by the owner or operator, and the applicable
370 Florida sales tax registration and tourist development tax
371 account numbers under which taxes will be remitted for the
372 rentals commenced through the advertisement.

373 (3) An advertising platform must remove from public view an
374 advertisement or listing from its online application, software,
375 website, or system within 15 business days after being notified
376 by the division in writing that the subject advertisement or
377 listing for the rental of a vacation rental located in this
378 state fails to display a valid license number issued by the
379 division.

380 (4) If the division has probable cause to believe that a
381 person not licensed by the division has violated this chapter or
382 any rule adopted pursuant thereto, the division may issue and
383 deliver to such person a notice to cease and desist from the
384 violation. The issuance of a notice to cease and desist does not
385 constitute agency action for which a hearing under ss. 120.569
386 and 120.57 may be sought. For the purpose of enforcing a cease
387 and desist notice, the division may file a proceeding in the
388 name of the state seeking the issuance of an injunction or a



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389 writ of mandamus against any person who violates any provision
390 of the notice. If the department is required to seek enforcement
391 of the notice for a penalty pursuant to s. 120.569, it is
392 entitled to collect its attorney fees and costs, together with
393 any cost of collection.

394 (5) Advertising platforms must adopt an antidiscrimination
395 policy to help prevent discrimination among their users and must
396 inform all users of their services that it is illegal to refuse
397 accommodation to an individual based on race, creed, color, sex,
398 pregnancy, physical disability, or national origin pursuant to
399 s. 509.092.

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

403 775.21 The Florida Sexual Predators Act.—

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

405 (n) "Temporary residence" means a place where the person
406 abides, lodges, or resides, including, but not limited to,
407 vacation, business, or personal travel destinations in or out of
408 this state, for a period of 3 or more days in the aggregate
409 during any calendar year and which is not the person's permanent
410 address or, for a person whose permanent residence is not in
411 this state, a place where the person is employed, practices a
412 vocation, or is enrolled as a student for any period of time in
413 this state. Temporary residence also includes a place where a
414 person lodges in a vacation rental, as defined in s. 509.242,
415 for 24 hours or more.

416 (o) "Transient residence" means a county where a person
417 lives, remains, or is located for a period of 3 or more days in



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418 the aggregate during a calendar year and which is not the
419 person's permanent or temporary address. The term includes, but
420 is not limited to, a place where the person sleeps or seeks
421 shelter and a location that has no specific street address.
422 Transient residence also includes a county where a person lodges
423 in a vacation rental, as defined in s. 509.242, for 24 hours or
424 more.

425 (6) REGISTRATION.—

426 (e)1. If the sexual predator is not in the custody or
427 control of, or under the supervision of, the Department of
428 Corrections or is not in the custody of a private correctional
429 facility, the sexual predator shall register in person:

430 a. At the sheriff's office in the county where he or she
431 establishes or maintains a residence by no later than 5 p.m. on
432 the next business day after establishing or maintaining a
433 temporary or transient residence in a vacation rental or within
434 48 hours after establishing or maintaining any other a residence
435 in this state; and

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

439 2. Any change that occurs after the sexual predator
440 registers in person at the sheriff's office as provided in
441 subparagraph 1. in any of the following information related to
442 the sexual predator must be reported as provided in paragraphs
443 (g), (i), and (j): permanent, temporary, or transient residence;
444 name; vehicles owned; electronic mail addresses; Internet
445 identifiers and each Internet identifier's corresponding website
446 homepage or application software name; home and cellular



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447 telephone numbers; employment information; and change in status
448 at an institution of higher education. When a sexual predator
449 registers with the sheriff's office, the sheriff shall take a
450 photograph, a set of fingerprints, and palm prints of the
451 predator and forward the photographs, palm prints, and
452 fingerprints to the department, along with the information that
453 the predator is required to provide pursuant to this section.

454 Section 7. Paragraph (a) of subsection (2) of section
455 943.0435, Florida Statutes, is amended to read:

456 943.0435 Sexual offenders required to register with the
457 department; penalty.—

458 (2) Upon initial registration, a sexual offender shall:

459 (a) Report in person at the sheriff's office:

460 1. In the county in which the offender establishes or
461 maintains a permanent, temporary, or transient residence within
462 48 hours after:

463 a. Establishing permanent, temporary, or transient
464 residence in this state; or

465 b. Being released from the custody, control, or supervision
466 of the Department of Corrections or from the custody of a
467 private correctional facility; ~~or~~

468 2. In the county where he or she was convicted within 48
469 hours after being convicted for a qualifying offense for
470 registration under this section if the offender is not in the
471 custody or control of, or under the supervision of, the
472 Department of Corrections, or is not in the custody of a private
473 correctional facility; or

474 3. In the county in which the offender establishes or
475 maintains a temporary or transient residence in a vacation



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476 rental by no later than 5 p.m. of the next business day after
477 establishing or maintaining a temporary or transient residence
478 in a vacation rental in this state.

479
480 Any change in the information required to be provided pursuant
481 to paragraph (b), including, but not limited to, any change in
482 the sexual offender's permanent, temporary, or transient
483 residence; name; electronic mail addresses; Internet identifiers
484 and each Internet identifier's corresponding website homepage or
485 application software name; home telephone numbers and cellular
486 telephone numbers; employment information; and any change in
487 status at an institution of higher education after the sexual
488 offender reports in person at the sheriff's office must be
489 reported in the manner provided in subsections (4), (7), and
490 (8).

491
492 When a sexual offender reports at the sheriff's office, the
493 sheriff shall take a photograph, a set of fingerprints, and palm
494 prints of the offender and forward the photographs, palm prints,
495 and fingerprints to the department, along with the information
496 provided by the sexual offender. The sheriff shall promptly
497 provide to the department the information received from the
498 sexual offender.

499 Section 8. Subsection (12) of section 159.27, Florida
500 Statutes, is amended to read:

501 159.27 Definitions.—The following words and terms, unless
502 the context clearly indicates a different meaning, shall have
503 the following meanings:

504 (12) "Public lodging or restaurant facility" means property



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505 used for any public lodging establishment as defined in s.
506 509.242 or public food service establishment as defined in s.
507 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
508 necessary to, another facility qualifying under this part.

509 Section 9. Paragraph (jj) of subsection (7) of section
510 212.08, Florida Statutes, is amended to read:

511 212.08 Sales, rental, use, consumption, distribution, and
512 storage tax; specified exemptions.—The sale at retail, the
513 rental, the use, the consumption, the distribution, and the
514 storage to be used or consumed in this state of the following
515 are hereby specifically exempt from the tax imposed by this
516 chapter.

517 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
518 entity by this chapter do not inure to any transaction that is
519 otherwise taxable under this chapter when payment is made by a
520 representative or employee of the entity by any means,
521 including, but not limited to, cash, check, or credit card, even
522 when that representative or employee is subsequently reimbursed
523 by the entity. In addition, exemptions provided to any entity by
524 this subsection do not inure to any transaction that is
525 otherwise taxable under this chapter unless the entity has
526 obtained a sales tax exemption certificate from the department
527 or the entity obtains or provides other documentation as
528 required by the department. Eligible purchases or leases made
529 with such a certificate must be in strict compliance with this
530 subsection and departmental rules, and any person who makes an
531 exempt purchase with a certificate that is not in strict
532 compliance with this subsection and the rules is liable for and
533 shall pay the tax. The department may adopt rules to administer



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534 this subsection.

535 (jj) *Complimentary meals*.—Also exempt from the tax imposed
536 by this chapter are food or drinks that are furnished as part of
537 a packaged room rate by any person offering for rent or lease
538 any transient living accommodations as described in s. 509.013
539 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
540 and which are subject to the tax under s. 212.03, if a separate
541 charge or specific amount for the food or drinks is not shown.
542 Such food or drinks are considered to be sold at retail as part
543 of the total charge for the transient living accommodations.
544 Moreover, the person offering the accommodations is not
545 considered to be the consumer of items purchased in furnishing
546 such food or drinks and may purchase those items under
547 conditions of a sale for resale.

548 Section 10. Paragraph (b) of subsection (4) of section
549 316.1955, Florida Statutes, is amended to read:

550 316.1955 Enforcement of parking requirements for persons
551 who have disabilities.—

552 (4)

553 (b) Notwithstanding paragraph (a), a theme park or an
554 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
555 which provides parking in designated areas for persons who have
556 disabilities may allow any vehicle that is transporting a person
557 who has a disability to remain parked in a space reserved for
558 persons who have disabilities throughout the period the theme
559 park is open to the public for that day.

560 Section 11. Subsection (5) of section 404.056, Florida
561 Statutes, is amended to read:

562 404.056 Environmental radiation standards and projects;



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563 certification of persons performing measurement or mitigation
564 services; mandatory testing; notification on real estate
565 documents; rules.—

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

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

579 The requirements of this subsection do not apply to any
580 residential transient occupancy, as described in s. 509.013 ~~s.~~
581 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
582 duration.

583 Section 12. Subsection (6) of section 477.0135, Florida
584 Statutes, is amended to read:

585 477.0135 Exemptions.—

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



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592 ~~509.013(9).~~

593 Section 13. Paragraph (b) of subsection (2) of section
594 509.221, Florida Statutes, is amended to read:

595 509.221 Sanitary regulations.—

596 (2)

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

601 Section 14. Paragraph (b) of subsection (5) of section
602 553.5041, Florida Statutes, is amended to read:

603 553.5041 Parking spaces for persons who have disabilities.—

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

607 (b) If there are multiple entrances or multiple retail
608 stores, the parking spaces must be dispersed to provide parking
609 at the nearest accessible entrance. If a theme park or an
610 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
611 provides parking in several lots or areas from which access to
612 the theme park or entertainment complex is provided, a single
613 lot or area may be designated for parking by persons who have
614 disabilities, if the lot or area is located on the shortest
615 accessible route to an accessible entrance to the theme park or
616 entertainment complex or to transportation to such an accessible
617 entrance.

618 Section 15. Subsection (2) of section 705.17, Florida
619 Statutes, is amended to read:

620 705.17 Exceptions.—



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621 (2) Sections 705.1015-705.106 do not apply to any personal
622 property lost or abandoned on premises located within a theme
623 park or entertainment complex, as defined in s. 509.013 ~~s.~~
624 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
625 on the premises of a public food service establishment or a
626 public lodging establishment licensed under part I of chapter
627 509, if the owner or operator of such premises elects to comply
628 with s. 705.185.

629 Section 16. Section 705.185, Florida Statutes, is amended
630 to read:

631 705.185 Disposal of personal property lost or abandoned on
632 the premises of certain facilities.—When any lost or abandoned
633 personal property is found on premises located within a theme
634 park or entertainment complex, as defined in s. 509.013 ~~s.~~
635 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
636 on the premises of a public food service establishment or a
637 public lodging establishment licensed under part I of chapter
638 509, if the owner or operator of such premises elects to comply
639 with this section, any lost or abandoned property must be
640 delivered to such owner or operator, who must take charge of the
641 property and make a record of the date such property was found.
642 If the property is not claimed by its owner within 30 days after
643 it is found, or a longer period of time as may be deemed
644 appropriate by the owner or operator of the premises, the owner
645 or operator of the premises may not sell and must dispose of the
646 property or donate it to a charitable institution that is exempt
647 from federal income tax under s. 501(c)(3) of the Internal
648 Revenue Code for sale or other disposal as the charitable
649 institution deems appropriate. The rightful owner of the



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650 property may reclaim the property from the owner or operator of
651 the premises at any time before the disposal or donation of the
652 property in accordance with this section and the established
653 policies and procedures of the owner or operator of the
654 premises. A charitable institution that accepts an electronic
655 device, as defined in s. 815.03(9), access to which is not
656 secured by a password or other personal identification
657 technology, shall make a reasonable effort to delete all
658 personal data from the electronic device before its sale or
659 disposal.

660 Section 17. Section 717.1355, Florida Statutes, is amended
661 to read:

662 717.1355 Theme park and entertainment complex tickets.—This
663 chapter does not apply to any tickets for admission to a theme
664 park or entertainment complex as defined in s. 509.013 ~~s.~~
665 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
666 recreational activity within such theme park or entertainment
667 complex.

668 Section 18. Subsection (8) of section 877.24, Florida
669 Statutes, is amended to read:

670 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
671 apply to a minor who is:

672 (8) Attending an organized event held at and sponsored by a
673 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
674 ~~509.013(9)~~.

675 Section 19. The application of this act shall not supersede
676 any current or future declaration or declaration of condominium
677 adopted pursuant to chapter 718, Florida Statutes, cooperative
678 document adopted pursuant to chapter 719, Florida Statutes, or



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679 declaration or declaration of covenant adopted pursuant to
680 chapter 720, Florida Statutes.

681 Section 20. (1) The Department of Revenue is authorized,
682 and all conditions are deemed to be met, to adopt emergency
683 rules pursuant to s. 120.54(4), Florida Statutes, for the
684 purpose of implementing s. 212.03, Florida Statutes, including
685 establishing procedures to facilitate the remittance of taxes.

686 (2) Notwithstanding any other provision of law, emergency
687 rules adopted pursuant to subsection (1) are effective for 6
688 months after adoption and may be renewed during the pendency of
689 procedures to adopt permanent rules addressing the subject of
690 the emergency rules.

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

692 Section 21. Except as otherwise expressly provided in this
693 act, this act shall take effect upon becoming a law.

694
695 ===== T I T L E A M E N D M E N T =====

696 And the title is amended as follows:

697 Delete everything before the enacting clause
698 and insert:

699 A bill to be entitled
700 An act relating to vacation rentals; amending s.
701 212.03, F.S.; requiring advertising platforms to
702 collect and remit taxes imposed under chs. 125 and
703 212, F.S., for certain transactions; reordering and
704 amending s. 509.013, F.S.; defining the term
705 "advertising platform"; amending s. 509.032, F.S.;
706 conforming a cross-reference; preempting the
707 regulation of vacation rentals and advertising



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708 platforms to the state; prohibiting a local law,
709 ordinance, or regulation from allowing or requiring
710 inspections or licensing of public lodging
711 establishments, including vacation rentals, or public
712 food service establishments; authorizing a local law,
713 ordinance, or regulation to regulate certain
714 activities under certain circumstances; expanding an
715 exemption to allow certain ordinances adopted on or
716 before a specified date to be amended to be less
717 restrictive; preempting the regulation of advertising
718 platforms to the state; amending s. 509.241, F.S.;
719 requiring licenses issued by the Division of Hotels
720 and Restaurants of the Department of Business and
721 Professional Regulation to be displayed conspicuously
722 to the public inside the licensed establishment;
723 requiring the operator of certain vacation rentals to
724 also display its vacation rental license number and
725 applicable tax account numbers; creating s. 509.243,
726 F.S.; requiring advertising platforms to require that
727 persons placing advertisements for vacation rentals
728 include certain information in the advertisements;
729 providing that advertising platforms are required to
730 verify such information; requiring advertising
731 platforms to quarterly provide the division with
732 certain information regarding vacation rentals in this
733 state listed on the platforms; requiring advertising
734 platforms to remove an advertisement or listing under
735 certain conditions and within a specified timeframe;
736 authorizing the division to issue and deliver a notice



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737 to cease and desist for certain violations; providing
738 that such notice does not constitute agency action for
739 which a certain hearing may be sought; authorizing the
740 division to file certain proceedings; authorizing the
741 collection of attorney fees and costs under certain
742 circumstances; requiring advertising platforms to
743 adopt an antidiscrimination policy and to inform their
744 users of the policy's provisions; amending s. 775.21,
745 F.S.; requiring sexual predators residing in vacation
746 rentals to register with the local sheriff's office
747 under certain circumstances; amending s. 943.0435,
748 F.S.; requiring sexual offenders who establish or
749 maintain a certain residence to register with the
750 local sheriff's office under certain circumstances;
751 amending ss. 159.27, 212.08, 316.1955, 404.056,
752 477.0135, 509.221, 553.5041, 705.17, 705.185,
753 717.1355, and 877.24, F.S.; conforming cross-
754 references and provisions to changes made by the act;
755 authorizing the department to adopt emergency rules;
756 providing requirements and an expiration for such
757 rules; providing effective dates.