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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2021	.	
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The Committee on Regulated Industries (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective January 1, 2022, 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



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11 or person receiving the rent in and by said rental arrangement
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 shall collect and remit taxes as provided
32 in this paragraph.

33 1. An advertising platform, as defined in s. 509.013, which
34 owns, operates, or manages a vacation rental or which is related
35 within the meaning of ss. 1504, 267(b), or 707(b) of the
36 Internal Revenue Code of 1986 to a person who owns, operates, or
37 manages the vacation rental shall collect and remit all taxes
38 due under this section and ss. 125.0104, 125.0108, 205.044,
39 212.0305, and 212.055 which are related to the rental.



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40 2. An advertising platform to which subparagraph 1. does
41 not apply shall collect and remit all taxes due from the owner,
42 operator, or manager under this section and ss. 125.0104,
43 125.0108, 205.044, 212.0305, and 212.055 which are related to
44 the rental. Of the total amount paid by the lessee or rentee,
45 the amount retained by the advertising platform for reservation
46 or payment service is not taxable under this section or ss.
47 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

48
49 In order to facilitate the remittance of such taxes, the
50 department and counties that have elected to self-administer the
51 taxes imposed under chapter 125 must allow advertising platforms
52 to register, collect, and remit such taxes.

53 Section 2. Section 509.013, Florida Statutes, is reordered
54 and amended to read:

55 509.013 Definitions.—As used in this chapter, the term:

56 (1) "Advertising platform" means a person who:

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

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

63 (c) Provides a reservation or payment system that
64 facilitates a transaction for the renting by transient occupancy
65 of a vacation rental and for which the person collects or
66 receives, directly or indirectly, a fee in connection with the
67 reservation or payment service provided for such transaction.

68 (3)-(1) "Division" means the Division of Hotels and



69 Restaurants of the Department of Business and Professional
70 Regulation.

71 (9)~~(2)~~ "Operator" means the owner, licensee, proprietor,
72 lessee, manager, assistant manager, or appointed agent of a
73 public lodging establishment or public food service
74 establishment.

75 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
76 boarder, or occupant of a public lodging establishment or public
77 food service establishment.

78 (11) (a)~~(4) (a)~~ "Public lodging establishment" includes a
79 transient public lodging establishment as defined in
80 subparagraph 1. and a nontransient public lodging establishment
81 as defined in subparagraph 2.

82 1. "Transient public lodging establishment" means any unit,
83 group of units, dwelling, building, or group of buildings within
84 a single complex of buildings which is rented to guests more
85 than three times in a calendar year for periods of less than 30
86 days or 1 calendar month, whichever is less, or which is
87 advertised or held out to the public as a place regularly rented
88 to guests.

89 2. "Nontransient public lodging establishment" means any
90 unit, group of units, dwelling, building, or group of buildings
91 within a single complex of buildings which is rented to guests
92 for periods of at least 30 days or 1 calendar month, whichever
93 is less, or which is advertised or held out to the public as a
94 place regularly rented to guests for periods of at least 30 days
95 or 1 calendar month.

96
97 License classifications of public lodging establishments, and



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

101 (b) The following are excluded from the definitions in
102 paragraph (a):

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

106 2. Any facility certified or licensed and regulated by the
107 Agency for Health Care Administration or the Department of
108 Children and Families or other similar place regulated under s.
109 381.0072.

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

113 4. Any unit or group of units in a condominium,
114 cooperative, or timeshare plan and any individually or
115 collectively owned one-family, two-family, three-family, or
116 four-family dwelling house or dwelling unit that is rented for
117 periods of at least 30 days or 1 calendar month, whichever is
118 less, and that is not advertised or held out to the public as a
119 place regularly rented for periods of less than 1 calendar
120 month, provided that no more than four rental units within a
121 single complex of buildings are available for rent.

122 5. Any migrant labor camp or residential migrant housing
123 permitted by the Department of Health under ss. 381.008-
124 381.00895.

125 6. Any establishment inspected by the Department of Health
126 and regulated by chapter 513.



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

130 8. Any apartment building inspected by the United States
131 Department of Housing and Urban Development or other entity
132 acting on the department's behalf that is designated primarily
133 as housing for persons at least 62 years of age. The division
134 may require the operator of the apartment building to attest in
135 writing that such building meets the criteria provided in this
136 subparagraph. The division may adopt rules to implement this
137 requirement.

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

142 (10) (a) (5) (a) "Public food service establishment" means any
143 building, vehicle, place, or structure, or any room or division
144 in a building, vehicle, place, or structure where food is
145 prepared, served, or sold for immediate consumption on or in the
146 vicinity of the premises; called for or taken out by customers;
147 or prepared before ~~prior to~~ being delivered to another location
148 for consumption. The term includes a culinary education program,
149 as defined in s. 381.0072(2), which offers, prepares, serves, or
150 sells food to the general public, regardless of whether it is
151 inspected by another state agency for compliance with sanitation
152 standards.

153 (b) The following are excluded from the definition in
154 paragraph (a):

155 1. Any place maintained and operated by a public or private



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156 school, college, or university:

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

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

160 2. Any eating place maintained and operated by a church or
161 a religious, nonprofit fraternal, or nonprofit civic
162 organization:

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

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

166

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

172 3. Any eating place maintained and operated by an
173 individual or entity at a food contest, cook-off, or a temporary
174 event lasting from 1 to 3 days which is hosted by a church or a
175 religious, nonprofit fraternal, or nonprofit civic organization.
176 Upon request by the division, the event host must provide the
177 division documentation of its status as a church or a religious,
178 nonprofit fraternal, or nonprofit civic organization.

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

181 5. Any eating place maintained by a facility certified or
182 licensed and regulated by the Agency for Health Care
183 Administration or the Department of Children and Families or
184 other similar place that is regulated under s. 381.0072.



185 6. Any place of business issued a permit or inspected by
186 the Department of Agriculture and Consumer Services under s.
187 500.12.

188 7. Any place of business where the food available for
189 consumption is limited to ice, beverages with or without
190 garnishment, popcorn, or prepackaged items sold without
191 additions or preparation.

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

195 9. Any vending machine that dispenses any food or beverages
196 other than potentially hazardous foods, as defined by division
197 rule.

198 10. Any vending machine that dispenses potentially
199 hazardous food and which is located in a facility regulated
200 under s. 381.0072.

201 11. Any research and development test kitchen limited to
202 the use of employees and which is not open to the general
203 public.

204 ~~(2)-(6)~~ "Director" means the Director of the Division of
205 Hotels and Restaurants of the Department of Business and
206 Professional Regulation.

207 ~~(12)-(7)~~ "Single complex of buildings" means all buildings
208 or structures that are owned, managed, controlled, or operated
209 under one business name and are situated on the same tract or
210 plot of land that is not separated by a public street or
211 highway.

212 ~~(13)-(8)~~ "Temporary food service event" means any event of
213 30 days or less in duration where food is prepared, served, or



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214 sold to the general public.

215 ~~(14)-(9)~~ "Theme park or entertainment complex" means a
216 complex comprised of at least 25 contiguous acres owned and
217 controlled by the same business entity and which contains
218 permanent exhibitions and a variety of recreational activities
219 and has a minimum of 1 million visitors annually.

220 ~~(15)-(10)~~ "Third-party provider" means, for purposes of s.
221 509.049, any provider of an approved food safety training
222 program that provides training or such a training program to a
223 public food service establishment that is not under common
224 ownership or control with the provider.

225 ~~(17)-(11)~~ "Transient establishment" means any public lodging
226 establishment that is rented or leased to guests by an operator
227 whose intention is that such guests' occupancy will be
228 temporary.

229 ~~(18)-(12)~~ "Transient occupancy" means occupancy when it is
230 the intention of the parties that the occupancy will be
231 temporary. There is a rebuttable presumption that, when the
232 dwelling unit occupied is not the sole residence of the guest,
233 the occupancy is transient.

234 ~~(16)-(13)~~ "Transient" means a guest in transient occupancy.

235 ~~(7)-(14)~~ "Nontransient establishment" means any public
236 lodging establishment that is rented or leased to guests by an
237 operator whose intention is that the dwelling unit occupied will
238 be the sole residence of the guest.

239 ~~(8)-(15)~~ "Nontransient occupancy" means occupancy when it is
240 the intention of the parties that the occupancy will not be
241 temporary. There is a rebuttable presumption that, when the
242 dwelling unit occupied is the sole residence of the guest, the



243 occupancy is nontransient.

244 (6) ~~(16)~~ "Nontransient" means a guest in nontransient
245 occupancy.

246 (5) "Merchant business tax receipt" means a business tax
247 receipt or registration issued by a municipality that imposes a
248 tax under s. 205.044 on transient occupancy.

249 Section 3. Paragraph (c) of subsection (3) and subsection
250 (7) of section 509.032, Florida Statutes, are amended to read:
251 509.032 Duties.—

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

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

257 1. Sponsors of temporary food service events shall notify
258 the division not less than 3 days before the scheduled event of
259 the type of food service proposed, the time and location of the
260 event, a complete list of food service vendors participating in
261 the event, the number of individual food service facilities each
262 vendor will operate at the event, and the identification number
263 of each food service vendor's current license as a public food
264 service establishment or temporary food service event licensee.
265 Notification may be completed orally, by telephone, in person,
266 or in writing. A public food service establishment or food
267 service vendor may not use this notification process to
268 circumvent the license requirements of this chapter.

269 2. The division shall keep a record of all notifications
270 received for proposed temporary food service events and shall
271 provide appropriate educational materials to the event sponsors



272 and notify the event sponsors of the availability of the food-
273 recovery brochure developed under s. 595.420.

274 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
275 public food service establishment or other food service vendor
276 must obtain one of the following classes of license from the
277 division: an individual license, for a fee of no more than \$105,
278 for each temporary food service event in which it participates;
279 or an annual license, for a fee of no more than \$1,000, that
280 entitles the licensee to participate in an unlimited number of
281 food service events during the license period. The division
282 shall establish license fees, by rule, and may limit the number
283 of food service facilities a licensee may operate at a
284 particular temporary food service event under a single license.

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

288 (7) PREEMPTION AUTHORITY.—

289 (a) The regulation of public lodging establishments,
290 including vacation rentals, and public food service
291 establishments, including, but not limited to, sanitation
292 standards, licensing, inspections, training and testing of
293 personnel, and matters related to the nutritional content and
294 marketing of foods offered in such establishments, is expressly
295 preempted to the state. A local law, ordinance, or regulation
296 may not allow or require the local inspection or licensing of
297 public lodging establishments, including vacation rentals, or
298 public food service establishments. This paragraph does not
299 preempt the authority of a local government or local enforcement
300 district to conduct inspections of public lodging and public



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301 food service establishments for compliance with the Florida
302 Building Code and the Florida Fire Prevention Code, pursuant to
303 ss. 553.80 and 633.206.

304 (b) A local law, ordinance, or regulation may regulate
305 activities that arise when a property is used as a vacation
306 rental if the law, ordinance, or regulation applies uniformly to
307 all residential properties without regard to whether the
308 property is used as a vacation rental as defined in s. 509.242,
309 the property is used as a long-term rental subject to chapter
310 83, or the property owner chooses not to rent the property.
311 However, a local law, ordinance, or regulation may not prohibit
312 vacation rentals or regulate the duration or frequency of rental
313 of vacation rentals. The prohibitions set forth in this
314 paragraph do ~~This paragraph does~~ not apply to any local law,
315 ordinance, or regulation adopted on or before June 1, 2011,
316 including when such law, ordinance, or regulation is being
317 amended to be less restrictive with regard to a prohibition,
318 duration, or frequency regulation.

319 (c) Paragraph (b) and the provisions of paragraph (a)
320 relating to the licensing of vacation rentals do ~~does~~ not apply
321 to any local law, ordinance, or regulation adopted on or before
322 June 1, 2011, in any jurisdiction within exclusively relating to
323 property valuation as a criterion for vacation rental if the
324 local law, ordinance, or regulation is required to be approved
325 by the state land planning agency pursuant to an area of
326 critical state concern, as designated by s. 380.0552 or chapter
327 28-36, Florida Administrative Code. Any such local law,
328 ordinance, or regulation may be amended so long as the amendment
329 is not more restrictive than the existing law, ordinance, or



330 regulation.

331 (d) The regulation of advertising platforms is preempted to
332 the state and advertising platforms shall be regulated under
333 this chapter designation.

334 Section 4. Effective January 1, 2022, subsection (3) of
335 section 509.241, Florida Statutes, is amended to read:

336 509.241 Licenses required; exceptions.—

337 (3) DISPLAY OF LICENSE.—Any license issued by the division
338 must shall be conspicuously displayed to the public inside in
339 the office or lobby of the licensed establishment. Public food
340 service establishments that which offer catering services must
341 shall display their license number on all advertising for
342 catering services. The owner or operator of a vacation rental
343 offered for transient occupancy through an advertising platform
344 must also display the vacation rental license number, the
345 applicable Florida sales tax registration number, and the
346 applicable merchant business tax receipt or tourist development
347 tax account number under which such taxes must be paid for each
348 rental of the property as a vacation rental.

349 Section 5. Effective January 1, 2022, section 509.243,
350 Florida Statutes, is created to read:

351 509.243 Advertising platforms.—

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

354 1. Include in the advertisement the vacation rental license
355 number, the applicable Florida sales tax registration number,
356 and the applicable merchant business tax receipt or tourist
357 development tax account number under which such taxes must be
358 paid before the advertisement may be listed; and



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359 2. Attest to the best of their knowledge that the license
360 number for the vacation rental property and the applicable tax
361 numbers are current, valid, and accurately stated in the
362 advertisement.

363 (b) An advertising platform must display the vacation
364 rental license number, the applicable Florida sales tax
365 registration number, and the applicable merchant business tax
366 receipt or tourist development tax number. The advertising
367 platform must verify that the vacation rental license number
368 provided by the owner or operator is valid and applies to the
369 subject vacation rental before publishing the advertisement on
370 its platform and again at the end of each calendar quarter that
371 the advertisement remains on its platform.

372 (c) The division shall maintain vacation rental license
373 information in a readily accessible electronic format that is
374 sufficient to facilitate prompt compliance with the requirements
375 of this subsection by an advertising platform or a person
376 placing an advertisement on an advertising platform for
377 transient rental of a vacation rental.

378 (2) An advertising platform must provide to the division on
379 a quarterly basis, by file transfer protocol or electronic data
380 exchange file, a list of all vacation rentals located in this
381 state which are advertised on its platform, along with the
382 following information for each vacation rental:

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

385 (b) Unless otherwise stated in the vacation rental
386 advertisement at the Internet address provided pursuant to
387 paragraph (a), the physical address of the vacation rental,



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388 including any unit designation, the vacation rental license
389 number provided by the owner or operator, the applicable Florida
390 sales tax registration number, and the applicable merchant
391 business tax receipt or tourist development tax account number
392 under which taxes will be remitted for the rentals commenced
393 through the advertisement.

394 (3) An advertising platform must remove from public view an
395 advertisement or a listing from its online application,
396 software, website, or system within 15 business days after being
397 notified by the division in writing that the subject
398 advertisement or listing for the rental of a vacation rental
399 located in this state fails to display a valid license number
400 issued by the division.

401 (4) If a guest uses a payment system on or through an
402 advertising platform to pay for the rental of a vacation rental
403 located in this state, the advertising platform shall collect
404 and remit all taxes due under ss. 125.0104, 125.0108, 205.044,
405 212.03, 212.0305, and 212.055 related to the rental as provided
406 in s. 212.03(2)(b).

407 (5) If the division has probable cause to believe that a
408 person not licensed by the division has violated this chapter or
409 any rule adopted pursuant thereto, the division may issue and
410 deliver to such person a notice to cease and desist from the
411 violation. The issuance of a notice to cease and desist does not
412 constitute agency action for which a hearing under ss. 120.569
413 and 120.57 may be sought. For the purpose of enforcing a cease
414 and desist notice, the division may file a proceeding in the
415 name of the state seeking the issuance of an injunction or a
416 writ of mandamus against any person who violates any provision



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417 of the notice. If the division is required to seek enforcement
418 of the notice for a penalty pursuant to s. 120.69, it is
419 entitled to collect attorney fees and costs, together with any
420 cost of collection.

421 (6) Advertising platforms must adopt an antidiscrimination
422 policy to help prevent discrimination among their users and must
423 inform all users of their services that it is illegal to refuse
424 accommodation to an individual based on race, creed, color, sex,
425 pregnancy, physical disability, or national origin pursuant to
426 s. 509.092.

427 Section 6. Paragraph (n) of subsection (2) of section
428 775.21, Florida Statutes, is amended to read:

429 775.21 The Florida Sexual Predators Act.—

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

431 (n) "Temporary residence" means a place where the person
432 abides, lodges, or resides, including, but not limited to,
433 vacation, business, or personal travel destinations in or out of
434 this state, for a period of 3 or more days in the aggregate
435 during any calendar year and which is not the person's permanent
436 address or, for a person whose permanent residence is not in
437 this state, a place where the person is employed, practices a
438 vocation, or is enrolled as a student for any period of time in
439 this state. The term also includes a vacation rental, as defined
440 in s. 509.242, where a person lodges for 24 hours or more.

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

443 159.27 Definitions.—The following words and terms, unless
444 the context clearly indicates a different meaning, shall have
445 the following meanings:



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446 (12) "Public lodging or restaurant facility" means property
447 used for any public lodging establishment as defined in s.
448 509.242 or public food service establishment as defined in s.
449 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
450 necessary to, another facility qualifying under this part.

451 Section 8. Paragraph (jj) of subsection (7) of section
452 212.08, Florida Statutes, is amended to read:

453 212.08 Sales, rental, use, consumption, distribution, and
454 storage tax; specified exemptions.—The sale at retail, the
455 rental, the use, the consumption, the distribution, and the
456 storage to be used or consumed in this state of the following
457 are hereby specifically exempt from the tax imposed by this
458 chapter.

459 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
460 entity by this chapter do not inure to any transaction that is
461 otherwise taxable under this chapter when payment is made by a
462 representative or employee of the entity by any means,
463 including, but not limited to, cash, check, or credit card, even
464 when that representative or employee is subsequently reimbursed
465 by the entity. In addition, exemptions provided to any entity by
466 this subsection do not inure to any transaction that is
467 otherwise taxable under this chapter unless the entity has
468 obtained a sales tax exemption certificate from the department
469 or the entity obtains or provides other documentation as
470 required by the department. Eligible purchases or leases made
471 with such a certificate must be in strict compliance with this
472 subsection and departmental rules, and any person who makes an
473 exempt purchase with a certificate that is not in strict
474 compliance with this subsection and the rules is liable for and



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475 shall pay the tax. The department may adopt rules to administer
476 this subsection.

477 (jj) *Complimentary meals.*—Also exempt from the tax imposed
478 by this chapter are food or drinks that are furnished as part of
479 a packaged room rate by any person offering for rent or lease
480 any transient living accommodations as described in s. 509.013
481 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
482 and which are subject to the tax under s. 212.03, if a separate
483 charge or specific amount for the food or drinks is not shown.
484 Such food or drinks are considered to be sold at retail as part
485 of the total charge for the transient living accommodations.
486 Moreover, the person offering the accommodations is not
487 considered to be the consumer of items purchased in furnishing
488 such food or drinks and may purchase those items under
489 conditions of a sale for resale.

490 Section 9. Paragraph (b) of subsection (4) of section
491 316.1955, Florida Statutes, is amended to read:

492 316.1955 Enforcement of parking requirements for persons
493 who have disabilities.—

494 (4)

495 (b) Notwithstanding paragraph (a), a theme park or an
496 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
497 which provides parking in designated areas for persons who have
498 disabilities may allow any vehicle that is transporting a person
499 who has a disability to remain parked in a space reserved for
500 persons who have disabilities throughout the period the theme
501 park is open to the public for that day.

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



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504 404.056 Environmental radiation standards and projects;
505 certification of persons performing measurement or mitigation
506 services; mandatory testing; notification on real estate
507 documents; rules.-

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

514
515 "RADON GAS: Radon is a naturally occurring radioactive gas
516 that, when it has accumulated in a building in sufficient
517 quantities, may present health risks to persons who are exposed
518 to it over time. Levels of radon that exceed federal and state
519 guidelines have been found in buildings in Florida. Additional
520 information regarding radon and radon testing may be obtained
521 from your county health department."

522
523 The requirements of this subsection do not apply to any
524 residential transient occupancy, as described in s. 509.013 ~~s.~~
525 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
526 duration.

527 Section 11. Subsection (6) of section 477.0135, Florida
528 Statutes, is amended to read:

529 477.0135 Exemptions.-

530 (6) A license is not required of any individual providing
531 makeup or special effects services in a theme park or
532 entertainment complex to an actor, stunt person, musician,



533 extra, or other talent, or providing makeup or special effects
534 services to the general public. The term "theme park or
535 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
536 ~~509.013(9)~~.

537 Section 12. Paragraph (b) of subsection (2) of section
538 509.221, Florida Statutes, is amended to read:

539 509.221 Sanitary regulations.—

540 (2)

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

545 Section 13. Paragraph (b) of subsection (5) of section
546 553.5041, Florida Statutes, is amended to read:

547 553.5041 Parking spaces for persons who have disabilities.—

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

551 (b) If there are multiple entrances or multiple retail
552 stores, the parking spaces must be dispersed to provide parking
553 at the nearest accessible entrance. If a theme park or an
554 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
555 provides parking in several lots or areas from which access to
556 the theme park or entertainment complex is provided, a single
557 lot or area may be designated for parking by persons who have
558 disabilities, if the lot or area is located on the shortest
559 accessible route to an accessible entrance to the theme park or
560 entertainment complex or to transportation to such an accessible
561 entrance.



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

564 705.17 Exceptions.—

565 (2) Sections 705.1015-705.106 do not apply to any personal
566 property lost or abandoned on premises located within a theme
567 park or entertainment complex, as defined in s. 509.013 ~~s.~~
568 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
569 on the premises of a public food service establishment or a
570 public lodging establishment licensed under part I of chapter
571 509, if the owner or operator of such premises elects to comply
572 with s. 705.185.

573 Section 15. Section 705.185, Florida Statutes, is amended
574 to read:

575 705.185 Disposal of personal property lost or abandoned on
576 the premises of certain facilities.—When any lost or abandoned
577 personal property is found on premises located within a theme
578 park or entertainment complex, as defined in s. 509.013 ~~s.~~
579 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
580 on the premises of a public food service establishment or a
581 public lodging establishment licensed under part I of chapter
582 509, if the owner or operator of such premises elects to comply
583 with this section, any lost or abandoned property must be
584 delivered to such owner or operator, who must take charge of the
585 property and make a record of the date such property was found.
586 If the property is not claimed by its owner within 30 days after
587 it is found, or a longer period of time as may be deemed
588 appropriate by the owner or operator of the premises, the owner
589 or operator of the premises may not sell and must dispose of the
590 property or donate it to a charitable institution that is exempt



591 from federal income tax under s. 501(c)(3) of the Internal
592 Revenue Code for sale or other disposal as the charitable
593 institution deems appropriate. The rightful owner of the
594 property may reclaim the property from the owner or operator of
595 the premises at any time before the disposal or donation of the
596 property in accordance with this section and the established
597 policies and procedures of the owner or operator of the
598 premises. A charitable institution that accepts an electronic
599 device, as defined in s. 815.03(9), access to which is not
600 secured by a password or other personal identification
601 technology, shall make a reasonable effort to delete all
602 personal data from the electronic device before its sale or
603 disposal.

604 Section 16. Section 717.1355, Florida Statutes, is amended
605 to read:

606 717.1355 Theme park and entertainment complex tickets.—This
607 chapter does not apply to any tickets for admission to a theme
608 park or entertainment complex as defined in s. 509.013 ~~s.~~
609 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
610 recreational activity within such theme park or entertainment
611 complex.

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

614 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
615 apply to a minor who is:

616 (8) Attending an organized event held at and sponsored by a
617 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
618 ~~509.013(9)~~.

619 Section 18. The application of this act does not supersede



620 any current or future declaration or declaration of condominium
621 adopted pursuant to chapter 718, Florida Statutes, cooperative
622 document adopted pursuant to chapter 719, Florida Statutes, or
623 declaration or declaration of covenant adopted pursuant to
624 chapter 720, Florida Statutes.

625 Section 19. (1) The Department of Revenue is authorized,
626 and all conditions are deemed to be met, to adopt emergency
627 rules pursuant to s. 120.54(4), Florida Statutes, for the
628 purpose of implementing s. 212.03, Florida Statutes, including
629 establishing procedures to facilitate the remittance of taxes.

630 (2) Notwithstanding any other provision of law, emergency
631 rules adopted pursuant to subsection (1) are effective for 6
632 months after adoption and may be renewed during the pendency of
633 procedures to adopt permanent rules addressing the subject of
634 the emergency rules.

635 (3) This section expires January 1, 2024.

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

638
639 ===== T I T L E A M E N D M E N T =====

640 And the title is amended as follows:

641 Delete everything before the enacting clause
642 and insert:

643 A bill to be entitled
644 An act relating to vacation rentals; amending s.
645 212.03, F.S.; requiring advertising platforms to
646 collect and remit taxes for certain transactions;
647 reordering and amending s. 509.013, F.S.; defining the
648 terms "advertising platform" and "merchant business



649 tax receipt"; amending s. 509.032, F.S.; conforming a
650 cross-reference; preempting the regulation of vacation
651 rentals to the state; providing exceptions; preempting
652 the regulation of advertising platforms to the state;
653 amending s. 509.241, F.S.; requiring licenses issued
654 by the Division of Hotels and Restaurants of the
655 Department of Business and Professional Regulation to
656 be displayed conspicuously to the public inside the
657 licensed establishment; requiring the operator of
658 certain vacation rentals to also display its vacation
659 rental license number and applicable merchant business
660 tax receipt or tax account numbers; creating s.
661 509.243, F.S.; requiring advertising platforms to
662 require that persons placing advertisements for
663 vacation rentals include certain information in the
664 advertisements and attest to certain information;
665 requiring advertising platforms to display and verify
666 such information; requiring the division to maintain
667 certain information in a readily accessible electronic
668 format; requiring advertising platforms to quarterly
669 provide the division with certain information
670 regarding vacation rentals in this state listed on the
671 platforms; requiring advertising platforms to remove
672 an advertisement or listing under certain conditions
673 and within a specified timeframe; requiring
674 advertising platforms to collect and remit taxes for
675 certain transactions; authorizing the division to
676 issue and deliver a notice to cease and desist for
677 certain violations; providing that such notice does



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678 not constitute agency action for which certain
679 hearings may be sought; authorizing the division to
680 file certain proceedings; authorizing the division to
681 seek certain remedies for the purpose of enforcing a
682 cease and desist notice; authorizing the division to
683 collect attorney fees and costs under certain
684 circumstances; requiring advertising platforms to
685 adopt an antidiscrimination policy and to inform their
686 users of the policy's provisions; amending s. 775.21,
687 F.S.; revising the definition of the term "temporary
688 residence"; amending ss. 159.27, 212.08, 316.1955,
689 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,
690 717.1355, and 877.24, F.S.; conforming cross-
691 references to changes made by the act; providing
692 applicability; authorizing the department to adopt
693 emergency rules; providing requirements and an
694 expiration for such rules; providing for the
695 expiration of such rulemaking authority; providing
696 effective dates.