

By the Committee on Regulated Industries; and Senator Diaz

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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 taxes for certain transactions;
5 reordering and amending s. 509.013, F.S.; defining the
6 terms "advertising platform" and "merchant business
7 tax receipt"; amending s. 509.032, F.S.; conforming a
8 cross-reference; preempting the regulation of vacation
9 rentals to the state; providing exceptions; preempting
10 the regulation of advertising platforms to the state;
11 amending s. 509.241, F.S.; requiring licenses issued
12 by the Division of Hotels and Restaurants of the
13 Department of Business and Professional Regulation to
14 be displayed conspicuously to the public inside the
15 licensed establishment; requiring the operator of
16 certain vacation rentals to also display its vacation
17 rental license number and applicable merchant business
18 tax receipt or tax account numbers; creating s.
19 509.243, F.S.; requiring advertising platforms to
20 require that persons placing advertisements for
21 vacation rentals include certain information in the
22 advertisements and attest to certain information;
23 requiring advertising platforms to display and verify
24 such information; requiring the division to maintain
25 certain information in a readily accessible electronic
26 format; requiring advertising platforms to quarterly
27 provide the division with certain information
28 regarding vacation rentals in this state listed on the
29 platforms; requiring advertising platforms to remove

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30 an advertisement or listing under certain conditions
31 and within a specified timeframe; requiring
32 advertising platforms to collect and remit taxes for
33 certain transactions; authorizing the division to
34 issue and deliver a notice to cease and desist for
35 certain violations; providing that such notice does
36 not constitute agency action for which certain
37 hearings may be sought; authorizing the division to
38 file certain proceedings; authorizing the division to
39 seek certain remedies for the purpose of enforcing a
40 cease and desist notice; authorizing the division to
41 collect attorney fees and costs under certain
42 circumstances; requiring advertising platforms to
43 adopt an antidiscrimination policy and to inform their
44 users of the policy's provisions; amending s. 775.21,
45 F.S.; revising the definition of the term "temporary
46 residence"; amending ss. 159.27, 212.08, 316.1955,
47 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,
48 717.1355, and 877.24, F.S.; conforming cross-
49 references to changes made by the act; providing
50 applicability; authorizing the department to adopt
51 emergency rules; providing requirements and an
52 expiration for such rules; providing for the
53 expiration of such rulemaking authority; providing
54 effective dates.

55
56 Be It Enacted by the Legislature of the State of Florida:

57
58 Section 1. Effective January 1, 2022, subsection (2) of

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59 section 212.03, Florida Statutes, is amended to read:

60 212.03 Transient rentals tax; rate, procedure, enforcement,
61 exemptions.—

62 (2) (a) The tax provided for herein shall be in addition to
63 the total amount of the rental, shall be charged by the lessor
64 or person receiving the rent in and by said rental arrangement
65 to the lessee or person paying the rental, and shall be due and
66 payable at the time of the receipt of such rental payment by the
67 lessor or person, as defined in this chapter, who receives said
68 rental or payment. The owner, lessor, or person receiving the
69 rent shall remit the tax to the department at the times and in
70 the manner hereinafter provided for dealers to remit taxes under
71 this chapter. The same duties imposed by this chapter upon
72 dealers in tangible personal property respecting the collection
73 and remission of the tax; the making of returns; the keeping of
74 books, records, and accounts; and the compliance with the rules
75 and regulations of the department in the administration of this
76 chapter shall apply to and be binding upon all persons who
77 manage or operate hotels, apartment houses, roominghouses,
78 tourist and trailer camps, and the rental of condominium units,
79 and to all persons who collect or receive such rents on behalf
80 of such owner or lessor taxable under this chapter.

81 (b) If a guest uses a payment system on or through an
82 advertising platform, as defined in s. 509.013, to pay for the
83 rental of a vacation rental located in this state, the
84 advertising platform shall collect and remit taxes as provided
85 in this paragraph.

86 1. An advertising platform, as defined in s. 509.013, which
87 owns, operates, or manages a vacation rental or which is related

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88 within the meaning of ss. 1504, 267(b), or 707(b) of the
89 Internal Revenue Code of 1986 to a person who owns, operates, or
90 manages the vacation rental shall collect and remit all taxes
91 due under this section and ss. 125.0104, 125.0108, 205.044,
92 212.0305, and 212.055 which are related to the rental.

93 2. An advertising platform to which subparagraph 1. does
94 not apply shall collect and remit all taxes due from the owner,
95 operator, or manager under this section and ss. 125.0104,
96 125.0108, 205.044, 212.0305, and 212.055 which are related to
97 the rental. Of the total amount paid by the lessee or rentee,
98 the amount retained by the advertising platform for reservation
99 or payment service is not taxable under this section or ss.
100 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

101
102 In order to facilitate the remittance of such taxes, the
103 department and counties that have elected to self-administer the
104 taxes imposed under chapter 125 must allow advertising platforms
105 to register, collect, and remit such taxes.

106 Section 2. Section 509.013, Florida Statutes, is reordered
107 and amended to read:

108 509.013 Definitions.—As used in this chapter, the term:

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

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

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

116 (c) Provides a reservation or payment system that

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117 facilitates a transaction for the renting by transient occupancy
118 of a vacation rental and for which the person collects or
119 receives, directly or indirectly, a fee in connection with the
120 reservation or payment service provided for such transaction.

121 (3)~~(1)~~ "Division" means the Division of Hotels and
122 Restaurants of the Department of Business and Professional
123 Regulation.

124 (9)~~(2)~~ "Operator" means the owner, licensee, proprietor,
125 lessee, manager, assistant manager, or appointed agent of a
126 public lodging establishment or public food service
127 establishment.

128 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
129 boarder, or occupant of a public lodging establishment or public
130 food service establishment.

131 (11) (a)~~(4) (a)~~ "Public lodging establishment" includes a
132 transient public lodging establishment as defined in
133 subparagraph 1. and a nontransient public lodging establishment
134 as defined in subparagraph 2.

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

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

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

149
150 License classifications of public lodging establishments, and
151 the definitions therefor, are set out in s. 509.242. For the
152 purpose of licensure, the term does not include condominium
153 common elements as defined in s. 718.103.

154 (b) The following are excluded from the definitions in
155 paragraph (a):

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

159 2. Any facility certified or licensed and regulated by the
160 Agency for Health Care Administration or the Department of
161 Children and Families or other similar place regulated under s.
162 381.0072.

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

166 4. Any unit or group of units in a condominium,
167 cooperative, or timeshare plan and any individually or
168 collectively owned one-family, two-family, three-family, or
169 four-family dwelling house or dwelling unit that is rented for
170 periods of at least 30 days or 1 calendar month, whichever is
171 less, and that is not advertised or held out to the public as a
172 place regularly rented for periods of less than 1 calendar
173 month, provided that no more than four rental units within a
174 single complex of buildings are available for rent.

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175 5. Any migrant labor camp or residential migrant housing
176 permitted by the Department of Health under ss. 381.008-
177 381.00895.

178 6. Any establishment inspected by the Department of Health
179 and regulated by chapter 513.

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

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

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

195 (10) (a) (5) (a) "Public food service establishment" means any
196 building, vehicle, place, or structure, or any room or division
197 in a building, vehicle, place, or structure where food is
198 prepared, served, or sold for immediate consumption on or in the
199 vicinity of the premises; called for or taken out by customers;
200 or prepared before ~~prior to~~ being delivered to another location
201 for consumption. The term includes a culinary education program,
202 as defined in s. 381.0072(2), which offers, prepares, serves, or
203 sells food to the general public, regardless of whether it is

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204 inspected by another state agency for compliance with sanitation
205 standards.

206 (b) The following are excluded from the definition in
207 paragraph (a):

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

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

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

213 2. Any eating place maintained and operated by a church or
214 a religious, nonprofit fraternal, or nonprofit civic
215 organization:

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

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

219

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

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

232 4. Any eating place located on an airplane, train, bus, or

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233 watercraft which is a common carrier.

234 5. Any eating place maintained by a facility certified or
235 licensed and regulated by the Agency for Health Care
236 Administration or the Department of Children and Families or
237 other similar place that is regulated under s. 381.0072.

238 6. Any place of business issued a permit or inspected by
239 the Department of Agriculture and Consumer Services under s.
240 500.12.

241 7. Any place of business where the food available for
242 consumption is limited to ice, beverages with or without
243 garnishment, popcorn, or prepackaged items sold without
244 additions or preparation.

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

248 9. Any vending machine that dispenses any food or beverages
249 other than potentially hazardous foods, as defined by division
250 rule.

251 10. Any vending machine that dispenses potentially
252 hazardous food and which is located in a facility regulated
253 under s. 381.0072.

254 11. Any research and development test kitchen limited to
255 the use of employees and which is not open to the general
256 public.

257 (2)~~(6)~~ "Director" means the Director of the Division of
258 Hotels and Restaurants of the Department of Business and
259 Professional Regulation.

260 (12)~~(7)~~ "Single complex of buildings" means all buildings
261 or structures that are owned, managed, controlled, or operated

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262 under one business name and are situated on the same tract or
263 plot of land that is not separated by a public street or
264 highway.

265 (13)~~(8)~~ "Temporary food service event" means any event of
266 30 days or less in duration where food is prepared, served, or
267 sold to the general public.

268 (14)~~(9)~~ "Theme park or entertainment complex" means a
269 complex comprised of at least 25 contiguous acres owned and
270 controlled by the same business entity and which contains
271 permanent exhibitions and a variety of recreational activities
272 and has a minimum of 1 million visitors annually.

273 (15)~~(10)~~ "Third-party provider" means, for purposes of s.
274 509.049, any provider of an approved food safety training
275 program that provides training or such a training program to a
276 public food service establishment that is not under common
277 ownership or control with the provider.

278 (17)~~(11)~~ "Transient establishment" means any public lodging
279 establishment that is rented or leased to guests by an operator
280 whose intention is that such guests' occupancy will be
281 temporary.

282 (18)~~(12)~~ "Transient occupancy" means occupancy when it is
283 the intention of the parties that the occupancy will be
284 temporary. There is a rebuttable presumption that, when the
285 dwelling unit occupied is not the sole residence of the guest,
286 the occupancy is transient.

287 (16)~~(13)~~ "Transient" means a guest in transient occupancy.

288 (7)~~(14)~~ "Nontransient establishment" means any public
289 lodging establishment that is rented or leased to guests by an
290 operator whose intention is that the dwelling unit occupied will

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291 be the sole residence of the guest.

292 (8)~~(15)~~ "Nontransient occupancy" means occupancy when it is
293 the intention of the parties that the occupancy will not be
294 temporary. There is a rebuttable presumption that, when the
295 dwelling unit occupied is the sole residence of the guest, the
296 occupancy is nontransient.

297 (6)~~(16)~~ "Nontransient" means a guest in nontransient
298 occupancy.

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

302 Section 3. Paragraph (c) of subsection (3) and subsection
303 (7) of section 509.032, Florida Statutes, are amended to read:
304 509.032 Duties.—

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

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

310 1. Sponsors of temporary food service events shall notify
311 the division not less than 3 days before the scheduled event of
312 the type of food service proposed, the time and location of the
313 event, a complete list of food service vendors participating in
314 the event, the number of individual food service facilities each
315 vendor will operate at the event, and the identification number
316 of each food service vendor's current license as a public food
317 service establishment or temporary food service event licensee.
318 Notification may be completed orally, by telephone, in person,
319 or in writing. A public food service establishment or food

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320 service vendor may not use this notification process to
321 circumvent the license requirements of this chapter.

322 2. The division shall keep a record of all notifications
323 received for proposed temporary food service events and shall
324 provide appropriate educational materials to the event sponsors
325 and notify the event sponsors of the availability of the food-
326 recovery brochure developed under s. 595.420.

327 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
328 public food service establishment or other food service vendor
329 must obtain one of the following classes of license from the
330 division: an individual license, for a fee of no more than \$105,
331 for each temporary food service event in which it participates;
332 or an annual license, for a fee of no more than \$1,000, that
333 entitles the licensee to participate in an unlimited number of
334 food service events during the license period. The division
335 shall establish license fees, by rule, and may limit the number
336 of food service facilities a licensee may operate at a
337 particular temporary food service event under a single license.

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

341 (7) PREEMPTION AUTHORITY.—

342 (a) The regulation of public lodging establishments,
343 including vacation rentals, and public food service
344 establishments, including, but not limited to, sanitation
345 standards, licensing, inspections, training and testing of
346 personnel, and matters related to the nutritional content and
347 marketing of foods offered in such establishments, is expressly
348 preempted to the state. A local law, ordinance, or regulation

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349 may not allow or require the local inspection or licensing of
350 public lodging establishments, including vacation rentals, or
351 public food service establishments. This paragraph does not
352 preempt the authority of a local government or local enforcement
353 district to conduct inspections of public lodging and public
354 food service establishments for compliance with the Florida
355 Building Code and the Florida Fire Prevention Code, pursuant to
356 ss. 553.80 and 633.206.

357 (b) A local law, ordinance, or regulation may regulate
358 activities that arise when a property is used as a vacation
359 rental if the law, ordinance, or regulation applies uniformly to
360 all residential properties without regard to whether the
361 property is used as a vacation rental as defined in s. 509.242,
362 the property is used as a long-term rental subject to chapter
363 83, or the property owner chooses not to rent the property.
364 However, a local law, ordinance, or regulation may not prohibit
365 vacation rentals or regulate the duration or frequency of rental
366 of vacation rentals. The prohibitions set forth in this
367 paragraph do ~~This paragraph does~~ not apply to any local law,
368 ordinance, or regulation adopted on or before June 1, 2011,
369 including when such law, ordinance, or regulation is being
370 amended to be less restrictive with regard to a prohibition,
371 duration, or frequency regulation.

372 (c) Paragraph (b) and the provisions of paragraph (a)
373 relating to the licensing of vacation rentals do ~~does~~ not apply
374 to any local law, ordinance, or regulation adopted on or before
375 June 1, 2011, in any jurisdiction within ~~exclusively relating to~~
376 ~~property valuation as a criterion for vacation rental if the~~
377 ~~local law, ordinance, or regulation is required to be approved~~

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378 ~~by the state land planning agency pursuant to an area of~~
379 ~~critical state concern, as designated by s. 380.0552 or chapter~~
380 ~~28-36, Florida Administrative Code. Any such local law,~~
381 ~~ordinance, or regulation may be amended so long as the amendment~~
382 ~~is not more restrictive than the existing law, ordinance, or~~
383 ~~regulation.~~

384 (d) The regulation of advertising platforms is preempted to
385 the state and advertising platforms shall be regulated under
386 this chapter designation.

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

389 509.241 Licenses required; exceptions.—

390 (3) DISPLAY OF LICENSE.—Any license issued by the division
391 ~~must shall~~ be conspicuously displayed to the public inside in
392 ~~the office or lobby of the~~ licensed establishment. Public food
393 service establishments that which offer catering services must
394 ~~shall~~ display their license number on all advertising for
395 catering services. The owner or operator of a vacation rental
396 offered for transient occupancy through an advertising platform
397 must also display the vacation rental license number, the
398 applicable Florida sales tax registration number, and the
399 applicable merchant business tax receipt or tourist development
400 tax account number under which such taxes must be paid for each
401 rental of the property as a vacation rental.

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

404 509.243 Advertising platforms.—

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

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407 1. Include in the advertisement the vacation rental license
408 number, the applicable Florida sales tax registration number,
409 and the applicable merchant business tax receipt or tourist
410 development tax account number under which such taxes must be
411 paid before the advertisement may be listed; and

412 2. Attest to the best of their knowledge that the license
413 number for the vacation rental property and the applicable tax
414 numbers are current, valid, and accurately stated in the
415 advertisement.

416 (b) An advertising platform must display the vacation
417 rental license number, the applicable Florida sales tax
418 registration number, and the applicable merchant business tax
419 receipt or tourist development tax number. The advertising
420 platform must verify that the vacation rental license number
421 provided by the owner or operator is valid and applies to the
422 subject vacation rental before publishing the advertisement on
423 its platform and again at the end of each calendar quarter that
424 the advertisement remains on its platform.

425 (c) The division shall maintain vacation rental license
426 information in a readily accessible electronic format that is
427 sufficient to facilitate prompt compliance with the requirements
428 of this subsection by an advertising platform or a person
429 placing an advertisement on an advertising platform for
430 transient rental of a vacation rental.

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

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

438 (b) Unless otherwise stated in the vacation rental
439 advertisement at the Internet address provided pursuant to
440 paragraph (a), the physical address of the vacation rental,
441 including any unit designation, the vacation rental license
442 number provided by the owner or operator, the applicable Florida
443 sales tax registration number, and the applicable merchant
444 business tax receipt or tourist development tax account number
445 under which taxes will be remitted for the rentals commenced
446 through the advertisement.

447 (3) An advertising platform must remove from public view an
448 advertisement or a listing from its online application,
449 software, website, or system within 15 business days after being
450 notified by the division in writing that the subject
451 advertisement or listing for the rental of a vacation rental
452 located in this state fails to display a valid license number
453 issued by the division.

454 (4) If a guest uses a payment system on or through an
455 advertising platform to pay for the rental of a vacation rental
456 located in this state, the advertising platform shall collect
457 and remit all taxes due under ss. 125.0104, 125.0108, 205.044,
458 212.03, 212.0305, and 212.055 related to the rental as provided
459 in s. 212.03(2)(b).

460 (5) If the division has probable cause to believe that a
461 person not licensed by the division has violated this chapter or
462 any rule adopted pursuant thereto, the division may issue and
463 deliver to such person a notice to cease and desist from the
464 violation. The issuance of a notice to cease and desist does not

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465 constitute agency action for which a hearing under ss. 120.569
466 and 120.57 may be sought. For the purpose of enforcing a cease
467 and desist notice, the division may file a proceeding in the
468 name of the state seeking the issuance of an injunction or a
469 writ of mandamus against any person who violates any provision
470 of the notice. If the division is required to seek enforcement
471 of the notice for a penalty pursuant to s. 120.69, it is
472 entitled to collect attorney fees and costs, together with any
473 cost of collection.

474 (6) Advertising platforms must adopt an antidiscrimination
475 policy to help prevent discrimination among their users and must
476 inform all users of their services that it is illegal to refuse
477 accommodation to an individual based on race, creed, color, sex,
478 pregnancy, physical disability, or national origin pursuant to
479 s. 509.092.

480 Section 6. Paragraph (n) of subsection (2) of section
481 775.21, Florida Statutes, is amended to read:

482 775.21 The Florida Sexual Predators Act.—

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

484 (n) "Temporary residence" means a place where the person
485 abides, lodges, or resides, including, but not limited to,
486 vacation, business, or personal travel destinations in or out of
487 this state, for a period of 3 or more days in the aggregate
488 during any calendar year and which is not the person's permanent
489 address or, for a person whose permanent residence is not in
490 this state, a place where the person is employed, practices a
491 vocation, or is enrolled as a student for any period of time in
492 this state. The term also includes a vacation rental, as defined
493 in s. 509.242, where a person lodges for 24 hours or more.

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

496 159.27 Definitions.—The following words and terms, unless
497 the context clearly indicates a different meaning, shall have
498 the following meanings:

499 (12) "Public lodging or restaurant facility" means property
500 used for any public lodging establishment as defined in s.
501 509.242 or public food service establishment as defined in s.
502 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
503 necessary to, another facility qualifying under this part.

504 Section 8. Paragraph (jj) of subsection (7) of section
505 212.08, Florida Statutes, is amended to read:

506 212.08 Sales, rental, use, consumption, distribution, and
507 storage tax; specified exemptions.—The sale at retail, the
508 rental, the use, the consumption, the distribution, and the
509 storage to be used or consumed in this state of the following
510 are hereby specifically exempt from the tax imposed by this
511 chapter.

512 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
513 entity by this chapter do not inure to any transaction that is
514 otherwise taxable under this chapter when payment is made by a
515 representative or employee of the entity by any means,
516 including, but not limited to, cash, check, or credit card, even
517 when that representative or employee is subsequently reimbursed
518 by the entity. In addition, exemptions provided to any entity by
519 this subsection do not inure to any transaction that is
520 otherwise taxable under this chapter unless the entity has
521 obtained a sales tax exemption certificate from the department
522 or the entity obtains or provides other documentation as

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523 required by the department. Eligible purchases or leases made
524 with such a certificate must be in strict compliance with this
525 subsection and departmental rules, and any person who makes an
526 exempt purchase with a certificate that is not in strict
527 compliance with this subsection and the rules is liable for and
528 shall pay the tax. The department may adopt rules to administer
529 this subsection.

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

543 Section 9. Paragraph (b) of subsection (4) of section
544 316.1955, Florida Statutes, is amended to read:

545 316.1955 Enforcement of parking requirements for persons
546 who have disabilities.—

547 (4)

548 (b) Notwithstanding paragraph (a), a theme park or an
549 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
550 which provides parking in designated areas for persons who have
551 disabilities may allow any vehicle that is transporting a person

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552 who has a disability to remain parked in a space reserved for
553 persons who have disabilities throughout the period the theme
554 park is open to the public for that day.

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

557 404.056 Environmental radiation standards and projects;
558 certification of persons performing measurement or mitigation
559 services; mandatory testing; notification on real estate
560 documents; rules.—

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

567
568 "RADON GAS: Radon is a naturally occurring radioactive gas
569 that, when it has accumulated in a building in sufficient
570 quantities, may present health risks to persons who are exposed
571 to it over time. Levels of radon that exceed federal and state
572 guidelines have been found in buildings in Florida. Additional
573 information regarding radon and radon testing may be obtained
574 from your county health department."

575
576 The requirements of this subsection do not apply to any
577 residential transient occupancy, as described in s. 509.013 ~~s.~~
578 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
579 duration.

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

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581 Statutes, is amended to read:

582 477.0135 Exemptions.—

583 (6) A license is not required of any individual providing
584 makeup or special effects services in a theme park or
585 entertainment complex to an actor, stunt person, musician,
586 extra, or other talent, or providing makeup or special effects
587 services to the general public. The term "theme park or
588 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
589 ~~509.013(9)~~.

590 Section 12. Paragraph (b) of subsection (2) of section
591 509.221, Florida Statutes, is amended to read:

592 509.221 Sanitary regulations.—

593 (2)

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

598 Section 13. Paragraph (b) of subsection (5) of section
599 553.5041, Florida Statutes, is amended to read:

600 553.5041 Parking spaces for persons who have disabilities.—

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

604 (b) If there are multiple entrances or multiple retail
605 stores, the parking spaces must be dispersed to provide parking
606 at the nearest accessible entrance. If a theme park or an
607 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
608 provides parking in several lots or areas from which access to
609 the theme park or entertainment complex is provided, a single

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610 lot or area may be designated for parking by persons who have
611 disabilities, if the lot or area is located on the shortest
612 accessible route to an accessible entrance to the theme park or
613 entertainment complex or to transportation to such an accessible
614 entrance.

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

617 705.17 Exceptions.—

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

626 Section 15. Section 705.185, Florida Statutes, is amended
627 to read:

628 705.185 Disposal of personal property lost or abandoned on
629 the premises of certain facilities.—When any lost or abandoned
630 personal property is found on premises located within a theme
631 park or entertainment complex, as defined in s. 509.013 ~~s.~~
632 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
633 on the premises of a public food service establishment or a
634 public lodging establishment licensed under part I of chapter
635 509, if the owner or operator of such premises elects to comply
636 with this section, any lost or abandoned property must be
637 delivered to such owner or operator, who must take charge of the
638 property and make a record of the date such property was found.

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639 If the property is not claimed by its owner within 30 days after
640 it is found, or a longer period of time as may be deemed
641 appropriate by the owner or operator of the premises, the owner
642 or operator of the premises may not sell and must dispose of the
643 property or donate it to a charitable institution that is exempt
644 from federal income tax under s. 501(c)(3) of the Internal
645 Revenue Code for sale or other disposal as the charitable
646 institution deems appropriate. The rightful owner of the
647 property may reclaim the property from the owner or operator of
648 the premises at any time before the disposal or donation of the
649 property in accordance with this section and the established
650 policies and procedures of the owner or operator of the
651 premises. A charitable institution that accepts an electronic
652 device, as defined in s. 815.03(9), access to which is not
653 secured by a password or other personal identification
654 technology, shall make a reasonable effort to delete all
655 personal data from the electronic device before its sale or
656 disposal.

657 Section 16. Section 717.1355, Florida Statutes, is amended
658 to read:

659 717.1355 Theme park and entertainment complex tickets.—This
660 chapter does not apply to any tickets for admission to a theme
661 park or entertainment complex as defined in s. 509.013 ~~s.~~
662 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
663 recreational activity within such theme park or entertainment
664 complex.

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

667 877.24 Nonapplication of s. 877.22.—Section 877.22 does not

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668 apply to a minor who is:

669 (8) Attending an organized event held at and sponsored by a
670 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
671 ~~509.013(9)~~.

672 Section 18. The application of this act does not supersede
673 any current or future declaration or declaration of condominium
674 adopted pursuant to chapter 718, Florida Statutes, cooperative
675 document adopted pursuant to chapter 719, Florida Statutes, or
676 declaration or declaration of covenant adopted pursuant to
677 chapter 720, Florida Statutes.

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

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

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

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