

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 term "advertising platform"; amending s. 509.032,
7 F.S.; conforming a cross-reference; revising the
8 regulated activities of public lodging establishments
9 and public food service establishments preempted to
10 the state to include licensing; revising an exemption
11 to the prohibition against certain local regulation of
12 vacation rentals; expanding the authority of local
13 laws, ordinances, or regulations to include requiring
14 vacation rentals to register with local vacation
15 rental registration programs; authorizing local
16 governments to adopt vacation rental registration
17 programs and impose fines for failure to register;
18 authorizing local governments to charge fees for
19 processing registration applications; specifying
20 requirements, procedures, and limitations for local
21 vacation rental registration programs; authorizing
22 local governments to terminate or refuse to issue or
23 renew vacation rental registrations under certain
24 circumstances; preempting the regulation of
25 advertising platforms to the state; amending s.

26 | 509.241, F.S.; requiring applications for vacation
27 | rental licenses to include certain information;
28 | authorizing the Division of Hotels and Restaurants of
29 | the Department of Business and Professional Regulation
30 | to issue temporary licenses upon receipt of vacation
31 | rental license applications; providing for expiration
32 | of temporary vacation rental licenses; requiring
33 | licenses issued by the division to be displayed
34 | conspicuously to the public inside the licensed
35 | establishment; requiring the owner or operator of
36 | certain vacation rentals to also display its vacation
37 | rental license number and applicable local
38 | registration number; creating s. 509.243, F.S.;
39 | requiring advertising platforms to require that
40 | persons placing advertisements for vacation rentals
41 | include certain information in the advertisements and
42 | attest to certain information; requiring advertising
43 | platforms to display and check such information;
44 | requiring the division to maintain certain information
45 | in a readily accessible electronic format by a certain
46 | date; requiring advertising platforms to remove an
47 | advertisement or listing under certain conditions and
48 | within a specified timeframe; requiring advertising
49 | platforms to collect and remit taxes for certain
50 | transactions; authorizing the division to issue and

51 deliver a notice to cease and desist for certain
52 violations; providing that such notice does not
53 constitute agency action for which certain hearings
54 may be sought; authorizing the division to file
55 certain proceedings; authorizing the division to seek
56 certain remedies for the purpose of enforcing a cease
57 and desist notice; authorizing the division to collect
58 attorney fees and costs under certain circumstances;
59 authorizing the division to impose a fine on
60 advertising platforms for certain violations;
61 requiring the division to issue written warnings or
62 notices before commencing certain legal proceedings;
63 requiring advertising platforms to adopt an
64 antidiscrimination policy and to inform their users of
65 the policy's provisions; providing construction;
66 amending s. 509.261, F.S.; authorizing the division to
67 revoke, refuse to issue or renew, or suspend vacation
68 rental licenses under certain circumstances; amending
69 s. 775.21, F.S.; revising the definition of the term
70 "temporary residence"; amending ss. 159.27, 212.08,
71 316.1955, 404.056, 477.0135, 509.221, 553.5041,
72 559.955, 705.17, 705.185, 717.1355, and 877.24, F.S.;
73 conforming cross-references to changes made by the
74 act; providing applicability; authorizing the
75 Department of Revenue to adopt emergency rules;

76 providing requirements and an expiration for the
 77 emergency rules; providing for the expiration of such
 78 rulemaking authority; providing effective dates.

79
 80 Be It Enacted by the Legislature of the State of Florida:

81
 82 Section 1. Effective January 1, 2023, subsection (2) of
 83 section 212.03, Florida Statutes, is amended to read:

84 212.03 Transient rentals tax; rate, procedure,
 85 enforcement, exemptions.—

86 (2) (a) The tax provided for herein shall be in addition to
 87 the total amount of the rental, shall be charged by the lessor
 88 or person receiving the rent in and by said rental arrangement
 89 to the lessee or person paying the rental, and shall be due and
 90 payable at the time of the receipt of such rental payment by the
 91 lessor or person, as defined in this chapter, who receives said
 92 rental or payment. The owner, lessor, or person receiving the
 93 rent shall remit the tax to the department at the times and in
 94 the manner hereinafter provided for dealers to remit taxes under
 95 this chapter. The same duties imposed by this chapter upon
 96 dealers in tangible personal property respecting the collection
 97 and remission of the tax; the making of returns; the keeping of
 98 books, records, and accounts; and the compliance with the rules
 99 and regulations of the department in the administration of this
 100 chapter shall apply to and be binding upon all persons who

101 manage or operate hotels, apartment houses, roominghouses,
 102 tourist and trailer camps, and the rental of condominium units,
 103 and to all persons who collect or receive such rents on behalf
 104 of such owner or lessor taxable under this chapter.

105 (b) If a guest uses a payment system on or through an
 106 advertising platform, as defined in s. 509.013, to pay for the
 107 rental of a vacation rental located in this state, the
 108 advertising platform shall collect and remit taxes as provided
 109 in this paragraph.

110 1. An advertising platform, as defined in s. 509.013,
 111 which owns, operates, or manages a vacation rental or which is
 112 related within the meaning of s. 267(b), s. 707(b), or s. 1504
 113 of the Internal Revenue Code of 1986 to a person who owns,
 114 operates, or manages the vacation rental shall collect and remit
 115 all taxes due under this section and ss. 125.0104, 125.0108,
 116 205.044, 212.0305, and 212.055 which are related to the rental.

117 2. An advertising platform to which subparagraph 1. does
 118 not apply shall collect and remit all taxes due from the owner,
 119 operator, or manager under this section and ss. 125.0104,
 120 125.0108, 205.044, 212.0305, and 212.055 which are related to
 121 the rental. Of the total amount paid by the lessee or rentee,
 122 the amount retained by the advertising platform for reservation
 123 or payment service is not taxable under this section or ss.
 124 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

125

126 In order to facilitate the remittance of such taxes, the
127 department and counties that have elected to self-administer the
128 taxes imposed under chapter 125 must allow advertising platforms
129 to register, collect, and remit such taxes.

130 Section 2. Section 509.013, Florida Statutes, is reordered
131 and amended to read:

132 509.013 Definitions.—As used in this chapter, the term:

133 (1) "Advertising platform" means a person as defined in s.

134 1.01 who:

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

139 (b) Provides or maintains a marketplace for the renting of
140 a vacation rental for transient occupancy; and

141 (c) Provides a reservation or payment system that
142 facilitates a transaction for the renting of a vacation rental
143 for transient occupancy and for which the person collects or
144 receives, directly or indirectly, a fee in connection with the
145 reservation or payment service provided for the rental
146 transaction.

147 (3)-(1) "Division" means the Division of Hotels and
148 Restaurants of the Department of Business and Professional
149 Regulation.

150 (8)-(2) "Operator" means the owner, licensee, proprietor,

151 lessee, manager, assistant manager, or appointed agent of a
152 public lodging establishment or public food service
153 establishment.

154 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
155 boarder, or occupant of a public lodging establishment or public
156 food service establishment.

157 (10) (a)~~(4) (a)~~ "Public lodging establishment" includes a
158 transient public lodging establishment as defined in
159 subparagraph 1. and a nontransient public lodging establishment
160 as defined in subparagraph 2.

161 1. "Transient public lodging establishment" means any
162 unit, group of units, dwelling, building, or group of buildings
163 within a single complex of buildings which is rented to guests
164 more than three times in a calendar year for periods of less
165 than 30 days or 1 calendar month, whichever is less, or which is
166 advertised or held out to the public as a place regularly rented
167 to guests.

168 2. "Nontransient public lodging establishment" means any
169 unit, group of units, dwelling, building, or group of buildings
170 within a single complex of buildings which is rented to guests
171 for periods of at least 30 days or 1 calendar month, whichever
172 is less, or which is advertised or held out to the public as a
173 place regularly rented to guests for periods of at least 30 days
174 or 1 calendar month.

175

176 License classifications of public lodging establishments, and
 177 the definitions therefor, are set out in s. 509.242. For the
 178 purpose of licensure, the term does not include condominium
 179 common elements as defined in s. 718.103.

180 (b) The following are excluded from the definitions in
 181 paragraph (a):

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

185 2. Any facility certified or licensed and regulated by the
 186 Agency for Health Care Administration or the Department of
 187 Children and Families or other similar place regulated under s.
 188 381.0072.

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

192 4. Any unit or group of units in a condominium,
 193 cooperative, or timeshare plan and any individually or
 194 collectively owned one-family, two-family, three-family, or
 195 four-family dwelling house or dwelling unit that is rented for
 196 periods of at least 30 days or 1 calendar month, whichever is
 197 less, and that is not advertised or held out to the public as a
 198 place regularly rented for periods of less than 1 calendar
 199 month, provided that no more than four rental units within a
 200 single complex of buildings are available for rent.

201 5. Any migrant labor camp or residential migrant housing
 202 permitted by the Department of Health under ss. 381.008-
 203 381.00895.

204 6. Any establishment inspected by the Department of Health
 205 and regulated by chapter 513.

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

209 8. Any apartment building inspected by the United States
 210 Department of Housing and Urban Development or other entity
 211 acting on the department's behalf that is designated primarily
 212 as housing for persons at least 62 years of age. The division
 213 may require the operator of the apartment building to attest in
 214 writing that such building meets the criteria provided in this
 215 subparagraph. The division may adopt rules to implement this
 216 requirement.

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

221 (9) (a) - (5) - (a) "Public food service establishment" means any
 222 building, vehicle, place, or structure, or any room or division
 223 in a building, vehicle, place, or structure where food is
 224 prepared, served, or sold for immediate consumption on or in the
 225 vicinity of the premises; called for or taken out by customers;

226 or prepared before ~~prior to~~ being delivered to another location
 227 for consumption. The term includes a culinary education program,
 228 as defined in s. 381.0072(2), which offers, prepares, serves, or
 229 sells food to the general public, regardless of whether it is
 230 inspected by another state agency for compliance with sanitation
 231 standards.

232 (b) The following are excluded from the definition in
 233 paragraph (a):

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

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

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

239 2. Any eating place maintained and operated by a church or
 240 a religious, nonprofit fraternal, or nonprofit civic
 241 organization:

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

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

245
 246 Upon request by the division, a church or a religious, nonprofit
 247 fraternal, or nonprofit civic organization claiming an exclusion
 248 under this subparagraph must provide the division documentation
 249 of its status as a church or a religious, nonprofit fraternal,
 250 or nonprofit civic organization.

251 3. Any eating place maintained and operated by an
252 individual or entity at a food contest, cook-off, or a temporary
253 event lasting from 1 to 3 days which is hosted by a church or a
254 religious, nonprofit fraternal, or nonprofit civic organization.
255 Upon request by the division, the event host must provide the
256 division documentation of its status as a church or a religious,
257 nonprofit fraternal, or nonprofit civic organization.

258 4. Any eating place located on an airplane, train, bus, or
259 watercraft that ~~which~~ is a common carrier.

260 5. Any eating place maintained by a facility certified or
261 licensed and regulated by the Agency for Health Care
262 Administration or the Department of Children and Families or
263 other similar place that is regulated under s. 381.0072.

264 6. Any place of business issued a permit or inspected by
265 the Department of Agriculture and Consumer Services under s.
266 500.12.

267 7. Any place of business where the food available for
268 consumption is limited to ice, beverages with or without
269 garnishment, popcorn, or prepackaged items sold without
270 additions or preparation.

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

274 9. Any vending machine that dispenses any food or
275 beverages other than potentially hazardous foods, as defined by

276 | division rule.

277 | 10. Any vending machine that dispenses potentially
278 | hazardous food and which is located in a facility regulated
279 | under s. 381.0072.

280 | 11. Any research and development test kitchen limited to
281 | the use of employees and which is not open to the general
282 | public.

283 | (2)~~(6)~~ "Director" means the Director of the Division of
284 | Hotels and Restaurants of the Department of Business and
285 | Professional Regulation.

286 | (11)~~(7)~~ "Single complex of buildings" means all buildings
287 | or structures that are owned, managed, controlled, or operated
288 | under one business name and are situated on the same tract or
289 | plot of land that is not separated by a public street or
290 | highway.

291 | (12)~~(8)~~ "Temporary food service event" means any event of
292 | 30 days or less in duration where food is prepared, served, or
293 | sold to the general public.

294 | (13)~~(9)~~ "Theme park or entertainment complex" means a
295 | complex comprised of at least 25 contiguous acres owned and
296 | controlled by the same business entity and which contains
297 | permanent exhibitions and a variety of recreational activities
298 | and has a minimum of 1 million visitors annually.

299 | (14)~~(10)~~ "Third-party provider" means, for purposes of s.
300 | 509.049, any provider of an approved food safety training

301 program that provides training or such a training program to a
302 public food service establishment that is not under common
303 ownership or control with the provider.

304 (16)~~(11)~~ "Transient establishment" means any public
305 lodging establishment that is rented or leased to guests by an
306 operator whose intention is that such guests' occupancy will be
307 temporary.

308 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
309 the intention of the parties that the occupancy will be
310 temporary. There is a rebuttable presumption that, when the
311 dwelling unit occupied is not the sole residence of the guest,
312 the occupancy is transient.

313 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

314 (6)~~(14)~~ "Nontransient establishment" means any public
315 lodging establishment that is rented or leased to guests by an
316 operator whose intention is that the dwelling unit occupied will
317 be the sole residence of the guest.

318 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it
319 is the intention of the parties that the occupancy will not be
320 temporary. There is a rebuttable presumption that, when the
321 dwelling unit occupied is the sole residence of the guest, the
322 occupancy is nontransient.

323 (5)~~(16)~~ "Nontransient" means a guest in nontransient
324 occupancy.

325 Section 3. Paragraph (c) of subsection (3) and paragraphs

326 (a) and (b) of subsection (7) of section 509.032, Florida
327 Statutes, are amended, and paragraph (d) is added to subsection
328 (7) of that section, to read:

329 509.032 Duties.—

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

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

335 1. Sponsors of temporary food service events shall notify
336 the division not less than 3 days before the scheduled event of
337 the type of food service proposed, the time and location of the
338 event, a complete list of food service vendors participating in
339 the event, the number of individual food service facilities each
340 vendor will operate at the event, and the identification number
341 of each food service vendor's current license as a public food
342 service establishment or temporary food service event licensee.
343 Notification may be completed orally, by telephone, in person,
344 or in writing. A public food service establishment or food
345 service vendor may not use this notification process to
346 circumvent the license requirements of this chapter.

347 2. The division shall keep a record of all notifications
348 received for proposed temporary food service events and shall
349 provide appropriate educational materials to the event sponsors
350 and notify the event sponsors of the availability of the food-

351 recovery brochure developed under s. 595.420.

352 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
353 public food service establishment or other food service vendor
354 must obtain one of the following classes of license from the
355 division: an individual license, for a fee of no more than \$105,
356 for each temporary food service event in which it participates;
357 or an annual license, for a fee of no more than \$1,000, that
358 entitles the licensee to participate in an unlimited number of
359 food service events during the license period. The division
360 shall establish license fees, by rule, and may limit the number
361 of food service facilities a licensee may operate at a
362 particular temporary food service event under a single license.

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

366 (7) PREEMPTION AUTHORITY.—

367 (a) The regulation of public lodging establishments and
368 public food service establishments, including, but not limited
369 to, sanitation standards, licensing, inspections, training and
370 testing of personnel, and matters related to the nutritional
371 content and marketing of foods offered in such establishments,
372 is preempted to the state. This paragraph does not preempt the
373 authority of a local government or local enforcement district to
374 conduct inspections of public lodging and public food service
375 establishments for compliance with the Florida Building Code and

376 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
377 633.206.

378 (b)1. A local law, ordinance, or regulation may not
379 prohibit vacation rentals or regulate the duration or frequency
380 of rental of vacation rentals. This paragraph does not apply to
381 any local law, ordinance, or regulation adopted on or before
382 June 1, 2011, including when such law, ordinance, or regulation
383 is amended to be less restrictive or to comply with the local
384 registration requirements provided in this paragraph.
385 Notwithstanding paragraph (a), a local law, ordinance, or
386 regulation may require the registration of vacation rentals with
387 a local vacation rental registration program. Local governments
388 may adopt a vacation rental registration program pursuant to
389 subparagraph 3. and impose a fine for failure to register under
390 the vacation rental registration program.

391 2. Local governments may charge a fee of no more than \$50
392 for processing a registration application. A local law,
393 ordinance, or regulation may not require renewal of a
394 registration more than once per year. However, if there is a
395 change of ownership, the new owner may be required to submit a
396 new application for registration.

397 3. As a condition of registration, the local law,
398 ordinance, or regulation may only require the owner or operator
399 of a vacation rental to:

400 a. Submit identifying information about the owner or the

401 owner's agents and the subject vacation rental property.

402 b. Obtain a license as a transient public lodging

403 establishment issued by the division within 60 days after local

404 registration.

405 c. Obtain all required tax registrations, receipts, or

406 certificates issued by the Department of Revenue, a county, or a

407 municipal government.

408 d. Update required information on a continuing basis to

409 ensure it is current.

410 e. Comply with parking standards and solid waste handling

411 and containment requirements, so long as such standards and

412 requirements are not imposed solely on vacation rentals.

413 f. Designate and maintain at all times a responsible party

414 who is capable of responding to complaints and other immediate

415 problems related to the vacation rental, including being

416 available by telephone at a listed phone number.

417 g. Pay in full all recorded municipal or county code liens

418 against the subject property. The local government may withdraw

419 its acceptance of a registration on the basis of an unsatisfied

420 recorded municipal or county code lien.

421 4.a. Within 15 business days after receiving an

422 application for registration of a vacation rental, the local

423 government must review the application for completeness and

424 accept the registration of the vacation rental or issue a

425 written notice specifying with particularity any areas that are

426 deficient.

427 b. The vacation rental owner or operator and the local
428 government may agree to a reasonable request to extend the
429 timeframes provided in this subparagraph, particularly in the
430 event of a force majeure or other extraordinary circumstance.

431 c. When a local government denies an application for
432 registration of a vacation rental, the local government must
433 give written notice to the applicant. Such notice may be
434 provided by United States mail or electronically. The written
435 notice must specify with particularity the factual reasons for
436 the denial and include a citation to the applicable portions of
437 an ordinance, a rule, a statute, or other legal authority for
438 the denial of the registration. A local government may not deny
439 any applicant from reapplying if the applicant cures the
440 identified deficiencies.

441 d. If the local government fails to accept or deny the
442 registration within the timeframes provided in this
443 subparagraph, the application is deemed accepted.

444 e. Upon an accepted registration of a vacation rental, a
445 local government shall assign a unique registration number to
446 the vacation rental or other indicia of registration and provide
447 the registration number or other indicia of registration to the
448 owner or operator of the vacation rental in writing or
449 electronically.

450 5. The local government may terminate or refuse to issue

451 or renew a vacation rental registration when:

452 a. The operation of the subject premises violates a
 453 registration requirement authorized pursuant to this paragraph
 454 or a local law, ordinance, or regulation that does not apply
 455 solely to vacation rentals; or

456 b. The premises and its owner are the subject of a final
 457 order or judgment lawfully directing the termination of the
 458 premises' use as a vacation rental.

459 (d) The regulation of advertising platforms is preempted
 460 to the state as provided in this chapter.

461 Section 4. Effective January 1, 2023, subsections (2) and
 462 (3) of section 509.241, Florida Statutes, are amended to read:

463 509.241 Licenses required; exceptions.—

464 (2) APPLICATION FOR LICENSE.—Each person who plans to open
 465 a public lodging establishment or a public food service
 466 establishment shall apply for and receive a license from the
 467 division before ~~prior to~~ the commencement of operation. A
 468 condominium association, as defined in s. 718.103, which does
 469 not own any units classified as vacation rentals or timeshare
 470 projects under s. 509.242(1)(c) or (g) is not required to apply
 471 for or receive a public lodging establishment license. All
 472 applications for a vacation rental license must, if applicable,
 473 include the local registration number or other proof of
 474 registration required by local law, ordinance, or regulation.
 475 Upon receiving an application for a vacation rental license, the

476 division may grant a temporary license that authorizes the
 477 vacation rental to begin operation while the application is
 478 pending and to post the information required under s.
 479 509.243(1)(c). The temporary license automatically expires upon
 480 final agency action regarding the license application.

481 (3) DISPLAY OF LICENSE.—Any license issued by the division
 482 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
 483 ~~the office or lobby of the~~ licensed establishment. Public food
 484 service establishments that ~~which~~ offer catering services must
 485 ~~shall~~ display their license number on all advertising for
 486 catering services. The owner or operator of a vacation rental
 487 offered for transient occupancy through an advertising platform
 488 must also display the vacation rental license number and, if
 489 applicable, the local registration number.

490 Section 5. Effective January 1, 2023, section 509.243,
 491 Florida Statutes, is created to read:

492 509.243 Advertising platforms.—

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

495 1. Include in the advertisement the vacation rental
 496 license number and, if applicable, the local registration
 497 number; and

498 2. Attest to the best of the person's knowledge that the
 499 license number for the vacation rental property and the local
 500 registration are current, valid, and accurately stated in the

501 advertisement.

502 (b) An advertising platform must display the vacation
503 rental license number and, if applicable, the local registration
504 number. Effective July 1, 2023, the advertising platform must
505 check that the vacation rental license number provided by the
506 owner or operator appears as current in the information posted
507 by the division pursuant to paragraph (c) and applies to the
508 subject vacation rental before publishing the advertisement on
509 its platform and again at the end of each calendar quarter that
510 the advertisement remains on its platform.

511 (c) By July 1, 2023, the division shall maintain vacation
512 rental license information in a readily accessible electronic
513 format that is sufficient to facilitate prompt compliance with
514 the requirements of this subsection by an advertising platform
515 or a person placing an advertisement on an advertising platform
516 for transient rental of a vacation rental.

517 (2) An advertising platform must remove from public view
518 an advertisement or a listing from its online application,
519 software, website, or system within 15 business days after being
520 notified by the division in writing that the subject
521 advertisement or listing for the rental of a vacation rental
522 located in this state fails to display a valid license number
523 issued by the division.

524 (3) If a guest uses a payment system on or through an
525 advertising platform to pay for the rental of a vacation rental

526 located in this state, the advertising platform must collect and
527 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
528 212.03, 212.0305, and 212.055 related to the rental as provided
529 in s. 212.03(2)(b).

530 (4) If the division has probable cause to believe that a
531 person not licensed by the division has violated this chapter or
532 any rule adopted pursuant thereto, the division may issue and
533 deliver to such person a notice to cease and desist from the
534 violation. The issuance of a notice to cease and desist does not
535 constitute agency action for which a hearing under s. 120.569 or
536 s. 120.57 may be sought. For the purpose of enforcing a cease
537 and desist notice, the division may file a proceeding in the
538 name of the state seeking the issuance of an injunction or a
539 writ of mandamus against any person who violates any provision
540 of the notice. If the division is required to seek enforcement
541 of the notice for a penalty pursuant to s. 120.69, it is
542 entitled to collect attorney fees and costs, together with any
543 cost of collection.

544 (5) The division may fine an advertising platform an
545 amount not to exceed \$1,000 per offense for violations of this
546 section or of the rules of the division. For the purposes of
547 this subsection, the division may regard as a separate offense
548 each day or portion of a day in which an advertising platform is
549 operated in violation of this section or rules of the division.
550 The division shall issue a written warning or notice and provide

551 the advertising platform 15 days to cure a violation before
552 commencing any legal proceeding under subsection (4).

553 (6) Advertising platforms shall adopt an
554 antidiscrimination policy to help prevent discrimination among
555 their users and shall inform all users of their services that it
556 is illegal to refuse accommodation to an individual based on
557 race, creed, color, sex, pregnancy, physical disability, or
558 national origin pursuant to s. 509.092.

559 (7) Advertising platforms that comply with the
560 requirements of this section are deemed to be in compliance with
561 the requirements of this chapter. This section does not create
562 and is not intended to create a private cause of action against
563 advertising platforms. An advertising platform may not be held
564 liable for any action it takes voluntarily in good faith in
565 relation to its users to comply with this chapter or the
566 advertising platform's terms of service.

567 Section 6. Subsections (10) and (11) are added to section
568 509.261, Florida Statutes, to read:

569 509.261 Revocation or suspension of licenses; fines;
570 procedure.—

571 (10) The division may revoke, refuse to issue or renew, or
572 suspend for a period of not more than 30 days a vacation rental
573 license when:

574 (a) The operation of the subject premises violates the
575 terms of an applicable lease or property restriction, including

576 any property restriction adopted pursuant to chapter 718,
 577 chapter 719, or chapter 720, as determined by a final order of a
 578 court of competent jurisdiction or a written decision by an
 579 arbitrator authorized to arbitrate a dispute relating to the
 580 subject property and a lease or property restriction;

581 (b) The owner or operator fails to provide proof of
 582 registration, if required by local law, ordinance, or
 583 regulation;

584 (c) The registration of the vacation rental is terminated
 585 by a local government as provided in s. 509.032 (7) (b) 5.; or

586 (d) The premises and its owner are the subject of a final
 587 order or judgment lawfully directing the termination of the
 588 premises' use as a vacation rental.

589 (11) The division may suspend, for a period of not more
 590 than 30 days, a vacation rental license when the owner or
 591 operator has been cited for two or more code violations related
 592 to the vacation rental during a period of 90 days. The division
 593 shall issue a written warning or notice and provide an
 594 opportunity to cure a violation before commencing any legal
 595 proceeding under this subsection.

596 Section 7. Paragraph (n) of subsection (2) of section
 597 775.21, Florida Statutes, is amended to read:

598 775.21 The Florida Sexual Predators Act.—

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

600 (n) "Temporary residence" means a place where the person

601 abides, lodges, or resides, including, but not limited to,
 602 vacation, business, or personal travel destinations in or out of
 603 this state, for a period of 3 or more days in the aggregate
 604 during any calendar year and which is not the person's permanent
 605 address or, for a person whose permanent residence is not in
 606 this state, a place where the person is employed, practices a
 607 vocation, or is enrolled as a student for any period of time in
 608 this state. The term also includes a vacation rental, as defined
 609 in s. 509.242(1)(c), where a person lodges for 24 hours or more.

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

612 159.27 Definitions.—The following words and terms, unless
 613 the context clearly indicates a different meaning, shall have
 614 the following meanings:

615 (12) "Public lodging or restaurant facility" means
 616 property used for any public lodging establishment as defined in
 617 s. 509.242 or public food service establishment as defined in s.
 618 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
 619 necessary to, another facility qualifying under this part.

620 Section 9. Paragraph (jj) of subsection (7) of section
 621 212.08, Florida Statutes, is amended to read:

622 212.08 Sales, rental, use, consumption, distribution, and
 623 storage tax; specified exemptions.—The sale at retail, the
 624 rental, the use, the consumption, the distribution, and the
 625 storage to be used or consumed in this state of the following

626 are hereby specifically exempt from the tax imposed by this
627 chapter.

628 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
629 entity by this chapter do not inure to any transaction that is
630 otherwise taxable under this chapter when payment is made by a
631 representative or employee of the entity by any means,
632 including, but not limited to, cash, check, or credit card, even
633 when that representative or employee is subsequently reimbursed
634 by the entity. In addition, exemptions provided to any entity by
635 this subsection do not inure to any transaction that is
636 otherwise taxable under this chapter unless the entity has
637 obtained a sales tax exemption certificate from the department
638 or the entity obtains or provides other documentation as
639 required by the department. Eligible purchases or leases made
640 with such a certificate must be in strict compliance with this
641 subsection and departmental rules, and any person who makes an
642 exempt purchase with a certificate that is not in strict
643 compliance with this subsection and the rules is liable for and
644 shall pay the tax. The department may adopt rules to administer
645 this subsection.

646 (jj) *Complimentary meals*.—Also exempt from the tax imposed
647 by this chapter are food or drinks that are furnished as part of
648 a packaged room rate by any person offering for rent or lease
649 any transient living accommodations as described in s. 509.013
650 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509

651 and which are subject to the tax under s. 212.03, if a separate
652 charge or specific amount for the food or drinks is not shown.
653 Such food or drinks are considered to be sold at retail as part
654 of the total charge for the transient living accommodations.
655 Moreover, the person offering the accommodations is not
656 considered to be the consumer of items purchased in furnishing
657 such food or drinks and may purchase those items under
658 conditions of a sale for resale.

659 Section 10. Paragraph (b) of subsection (4) of section
660 316.1955, Florida Statutes, is amended to read:

661 316.1955 Enforcement of parking requirements for persons
662 who have disabilities.—

663 (4)

664 (b) Notwithstanding paragraph (a), a theme park or an
665 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
666 which provides parking in designated areas for persons who have
667 disabilities may allow any vehicle that is transporting a person
668 who has a disability to remain parked in a space reserved for
669 persons who have disabilities throughout the period the theme
670 park is open to the public for that day.

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

673 404.056 Environmental radiation standards and projects;
674 certification of persons performing measurement or mitigation
675 services; mandatory testing; notification on real estate

676 documents; rules.—

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

683
 684 "RADON GAS: Radon is a naturally occurring radioactive gas
 685 that, when it has accumulated in a building in sufficient
 686 quantities, may present health risks to persons who are exposed
 687 to it over time. Levels of radon that exceed federal and state
 688 guidelines have been found in buildings in Florida. Additional
 689 information regarding radon and radon testing may be obtained
 690 from your county health department."

691
 692 The requirements of this subsection do not apply to any
 693 residential transient occupancy, as described in s. 509.013 ~~s.~~
 694 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
 695 duration.

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

698 477.0135 Exemptions.—

699 (6) A license is not required of any individual providing
 700 makeup or special effects services in a theme park or

701 entertainment complex to an actor, stunt person, musician,
 702 extra, or other talent, or providing makeup or special effects
 703 services to the general public. The term "theme park or
 704 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
 705 ~~509.013(9)~~.

706 Section 13. Paragraph (b) of subsection (2) of section
 707 509.221, Florida Statutes, is amended to read:

708 509.221 Sanitary regulations.—

709 (2)

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

714 Section 14. Paragraph (b) of subsection (5) of section
 715 553.5041, Florida Statutes, is amended to read:

716 553.5041 Parking spaces for persons who have
 717 disabilities.—

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

721 (b) If there are multiple entrances or multiple retail
 722 stores, the parking spaces must be dispersed to provide parking
 723 at the nearest accessible entrance. If a theme park or an
 724 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
 725 provides parking in several lots or areas from which access to

726 | the theme park or entertainment complex is provided, a single
 727 | lot or area may be designated for parking by persons who have
 728 | disabilities, if the lot or area is located on the shortest
 729 | accessible route to an accessible entrance to the theme park or
 730 | entertainment complex or to transportation to such an accessible
 731 | entrance.

732 | Section 15. Paragraph (b) of subsection (5) of section
 733 | 559.955, Florida Statutes, is amended to read:

734 | 559.955 Home-based businesses; local government
 735 | restrictions.—

736 | (5) The application of this section does not supersede:

737 | (b) Local laws, ordinances, or regulations related to
 738 | transient public lodging establishments, as defined in s.
 739 | 509.013 ~~s. 509.013(4)(a)1.~~, that are not otherwise preempted
 740 | under chapter 509.

741 | Section 16. Subsection (2) of section 705.17, Florida
 742 | Statutes, is amended to read:

743 | 705.17 Exceptions.—

744 | (2) Sections 705.1015-705.106 do not apply to any personal
 745 | property lost or abandoned on premises located within a theme
 746 | park or entertainment complex, as defined in s. 509.013 ~~s.~~
 747 | ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
 748 | on the premises of a public food service establishment or a
 749 | public lodging establishment licensed under part I of chapter
 750 | 509, if the owner or operator of such premises elects to comply

751 with s. 705.185.

752 Section 17. Section 705.185, Florida Statutes, is amended
753 to read:

754 705.185 Disposal of personal property lost or abandoned on
755 the premises of certain facilities.—When any lost or abandoned
756 personal property is found on premises located within a theme
757 park or entertainment complex, as defined in s. 509.013 ~~s.~~
758 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
759 on the premises of a public food service establishment or a
760 public lodging establishment licensed under part I of chapter
761 509, if the owner or operator of such premises elects to comply
762 with this section, any lost or abandoned property must be
763 delivered to such owner or operator, who must take charge of the
764 property and make a record of the date such property was found.
765 If the property is not claimed by its owner within 30 days after
766 it is found, or a longer period of time as may be deemed
767 appropriate by the owner or operator of the premises, the owner
768 or operator of the premises may not sell and must dispose of the
769 property or donate it to a charitable institution that is exempt
770 from federal income tax under s. 501(c)(3) of the Internal
771 Revenue Code for sale or other disposal as the charitable
772 institution deems appropriate. The rightful owner of the
773 property may reclaim the property from the owner or operator of
774 the premises at any time before the disposal or donation of the
775 property in accordance with this section and the established

776 policies and procedures of the owner or operator of the
 777 premises. A charitable institution that accepts an electronic
 778 device, as defined in s. 815.03(9), access to which is not
 779 secured by a password or other personal identification
 780 technology, shall make a reasonable effort to delete all
 781 personal data from the electronic device before its sale or
 782 disposal.

783 Section 18. Section 717.1355, Florida Statutes, is amended
 784 to read:

785 717.1355 Theme park and entertainment complex tickets.—
 786 This chapter does not apply to any tickets for admission to a
 787 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
 788 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
 789 recreational activity within such theme park or entertainment
 790 complex.

791 Section 19. Subsection (8) of section 877.24, Florida
 792 Statutes, is amended to read:

793 877.24 Nonapplication of s. 877.22.—Section 877.22 does
 794 not apply to a minor who is:

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

798 Section 20. The application of this act does not supersede
 799 any current or future declaration or declaration of condominium
 800 adopted pursuant to chapter 718, Florida Statutes, cooperative

801 document adopted pursuant to chapter 719, Florida Statutes, or
802 declaration or declaration of covenant adopted pursuant to
803 chapter 720, Florida Statutes.

804 Section 21. (1) The Department of Revenue is authorized,
805 and all conditions are deemed to be met, to adopt emergency
806 rules pursuant to s. 120.54(4), Florida Statutes, for the
807 purpose of implementing s. 212.03, Florida Statutes, including
808 establishing procedures to facilitate the remittance of taxes.

809 (2) Notwithstanding any other law, emergency rules adopted
810 pursuant to subsection (1) are effective for 6 months after
811 adoption and may be renewed during the pendency of procedures to
812 adopt permanent rules addressing the subject of the emergency
813 rules.

814 (3) This section expires January 1, 2025.

815 Section 22. Except as otherwise expressly provided in this
816 act, this act shall take effect upon becoming a law.