

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 a vacation rental
15 registration program; authorizing local governments to
16 adopt a vacation rental registration program and
17 impose fines for failure to register; requiring a
18 local government to waive such fines under certain
19 circumstances; prohibiting a local government from
20 charging a fee for processing a registration
21 application; providing an exception; specifying
22 requirements, procedures, and limitations for vacation
23 rental registration programs; authorizing local
24 governments to terminate or refuse to issue or renew
25 vacation rental registrations under certain

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

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

75 conforming cross-references to changes made by the

76 act; providing applicability; authorizing the
 77 Department of Revenue to adopt emergency rules;
 78 providing requirements and an expiration for the
 79 emergency rules; providing for the expiration of such
 80 rulemaking authority; providing a directive to the
 81 Division of Law Revision; providing effective dates.

82

83 Be It Enacted by the Legislature of the State of Florida:

84

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

87 212.03 Transient rentals tax; rate, procedure,
 88 enforcement, exemptions.—

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

101 books, records, and accounts; and the compliance with the rules
102 and regulations of the department in the administration of this
103 chapter shall apply to and be binding upon all persons who
104 manage or operate hotels, apartment houses, roominghouses,
105 tourist and trailer camps, and the rental of condominium units,
106 and to all persons who collect or receive such rents on behalf
107 of such owner or lessor taxable under this chapter.

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

113 1. An advertising platform, as defined in s. 509.013,
114 which owns, operates, or manages a vacation rental or which is
115 related within the meaning of s. 267(b), s. 707(b), or s. 1504
116 of the Internal Revenue Code of 1986 to a person who owns,
117 operates, or manages the vacation rental shall collect and remit
118 all taxes due under this section and ss. 125.0104, 125.0108,
119 205.044, 212.0305, and 212.055 which are related to the rental.

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

126 or payment service is not taxable under this section or ss.
 127 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

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

133 Section 2. Section 509.013, Florida Statutes, is reordered
 134 and amended to read:

135 509.013 Definitions.—As used in this chapter, the term:

136 (1) "Advertising platform" means a person as defined in s.
 137 1.01 who:

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

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

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

150 (3)-(1) "Division" means the Division of Hotels and

151 Restaurants of the Department of Business and Professional
152 Regulation.

153 ~~(8)-(2)~~ "Operator" means the owner, licensee, proprietor,
154 lessee, manager, assistant manager, or appointed agent of a
155 public lodging establishment or public food service
156 establishment.

157 ~~(4)-(3)~~ "Guest" means any patron, customer, tenant, lodger,
158 boarder, or occupant of a public lodging establishment or public
159 food service establishment.

160 ~~(10)(a)-(4)-(a)~~ "Public lodging establishment" includes a
161 transient public lodging establishment as defined in
162 subparagraph 1. and a nontransient public lodging establishment
163 as defined in subparagraph 2.

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

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

176 place regularly rented to guests for periods of at least 30 days
 177 or 1 calendar month.

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

183 (b) The following are excluded from the definitions in
 184 paragraph (a):

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

188 2. Any facility certified or licensed and regulated by the
 189 Agency for Health Care Administration or the Department of
 190 Children and Families or other similar place regulated under s.
 191 381.0072.

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

195 4. Any unit or group of units in a condominium,
 196 cooperative, or timeshare plan and any individually or
 197 collectively owned one-family, two-family, three-family, or
 198 four-family dwelling house or dwelling unit that is rented for
 199 periods of at least 30 days or 1 calendar month, whichever is
 200 less, and that is not advertised or held out to the public as a

201 place regularly rented for periods of less than 1 calendar
202 month, provided that no more than four rental units within a
203 single complex of buildings are available for rent.

204 5. Any migrant labor camp or residential migrant housing
205 permitted by the Department of Health under ss. 381.008-
206 381.00895.

207 6. Any establishment inspected by the Department of Health
208 and regulated by chapter 513.

209 7. Any nonprofit organization that operates a facility
210 providing housing only to patients, patients' families, and
211 patients' caregivers and not to the general public.

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

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

224 (9) (a) ~~(5) (a)~~ "Public food service establishment" means any
225 building, vehicle, place, or structure, or any room or division

226 | in a building, vehicle, place, or structure where food is
227 | prepared, served, or sold for immediate consumption on or in the
228 | vicinity of the premises; called for or taken out by customers;
229 | or prepared before ~~prior to~~ being delivered to another location
230 | for consumption. The term includes a culinary education program,
231 | as defined in s. 381.0072(2), which offers, prepares, serves, or
232 | sells food to the general public, regardless of whether it is
233 | inspected by another state agency for compliance with sanitation
234 | standards.

235 | (b) The following are excluded from the definition in
236 | paragraph (a):

237 | 1. Any place maintained and operated by a public or
238 | private school, college, or university:

239 | a. For the use of students and faculty; or

240 | b. Temporarily to serve such events as fairs, carnivals,
241 | food contests, cook-offs, and athletic contests.

242 | 2. Any eating place maintained and operated by a church or
243 | a religious, nonprofit fraternal, or nonprofit civic
244 | organization:

245 | a. For the use of members and associates; or

246 | b. Temporarily to serve such events as fairs, carnivals,
247 | food contests, cook-offs, or athletic contests.

248 |
249 | Upon request by the division, a church or a religious, nonprofit
250 | fraternal, or nonprofit civic organization claiming an exclusion

251 | under this subparagraph must provide the division documentation
 252 | of its status as a church or a religious, nonprofit fraternal,
 253 | or nonprofit civic organization.

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

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

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

267 | 6. Any place of business issued a permit or inspected by
 268 | the Department of Agriculture and Consumer Services under s.
 269 | 500.12.

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

274 | 8. Any theater, if the primary use is as a theater and if
 275 | patron service is limited to food items customarily served to

276 | the admittees of theaters.

277 | 9. Any vending machine that dispenses any food or
278 | beverages other than potentially hazardous foods, as defined by
279 | division rule.

280 | 10. Any vending machine that dispenses potentially
281 | hazardous food and which is located in a facility regulated
282 | under s. 381.0072.

283 | 11. Any research and development test kitchen limited to
284 | the use of employees and which is not open to the general
285 | public.

286 | (2)~~(6)~~ "Director" means the Director of the Division of
287 | Hotels and Restaurants of the Department of Business and
288 | Professional Regulation.

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

294 | (12)~~(8)~~ "Temporary food service event" means any event of
295 | 30 days or less in duration where food is prepared, served, or
296 | sold to the general public.

297 | (13)~~(9)~~ "Theme park or entertainment complex" means a
298 | complex comprised of at least 25 contiguous acres owned and
299 | controlled by the same business entity and which contains
300 | permanent exhibitions and a variety of recreational activities

301 and has a minimum of 1 million visitors annually.

302 ~~(14)-(10)~~ "Third-party provider" means, for purposes of s.
303 509.049, any provider of an approved food safety training
304 program that provides training or such a training program to a
305 public food service establishment that is not under common
306 ownership or control with the provider.

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

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

316 ~~(15)-(13)~~ "Transient" means a guest in transient occupancy.

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

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

326 (5)~~(16)~~ "Nontransient" means a guest in nontransient
 327 occupancy.

328 Section 3. Paragraph (c) of subsection (3) and paragraphs
 329 (a) and (b) of subsection (7) of section 509.032, Florida
 330 Statutes, are amended, and paragraph (d) is added to subsection
 331 (7) of that section, to read:

332 509.032 Duties.—

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

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

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

350 2. The division shall keep a record of all notifications

351 received for proposed temporary food service events and shall
352 provide appropriate educational materials to the event sponsors
353 and notify the event sponsors of the availability of the food-
354 recovery brochure developed under s. 595.420.

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

366 b. Public food service establishments holding current
367 licenses from the division may operate under the regulations of
368 such a license at temporary food service events.

369 (7) PREEMPTION AUTHORITY.—

370 (a) The regulation of public lodging establishments and
371 public food service establishments, including, but not limited
372 to, sanitation standards, licensing, inspections, training and
373 testing of personnel, and matters related to the nutritional
374 content and marketing of foods offered in such establishments,
375 is preempted to the state. This paragraph does not preempt the

376 authority of a local government or local enforcement district to
377 conduct inspections of public lodging and public food service
378 establishments for compliance with the Florida Building Code and
379 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
380 633.206.

381 (b)1. A local law, ordinance, or regulation may not
382 prohibit vacation rentals or regulate the duration or frequency
383 of rental of vacation rentals. This paragraph does not apply to
384 any local law, ordinance, or regulation adopted on or before
385 June 1, 2011, including when such law, ordinance, or regulation
386 is amended to be less restrictive or to comply with the local
387 registration requirements provided in this paragraph.
388 Notwithstanding paragraph (a), a local law, ordinance, or
389 regulation may require the registration of vacation rentals with
390 a local vacation rental registration program. Local governments
391 may adopt a vacation rental registration program pursuant to
392 subparagraph 3. and impose a fine for failure to register under
393 the vacation rental registration program. However, a local
394 government must waive the fine if the vacation rental is
395 registered under a vacation rental registration program within
396 30 days after receiving notice of the fine and deficiency.

397 2. A local government may not charge a fee for processing
398 a registration application, except for local governments that
399 adopted vacation rental registration fees on or before the
400 effective date of this act, which fees may be amended to be

401 reduced or eliminated, but may not be increased. A local law,
402 ordinance, or regulation may not require renewal of a
403 registration more than once per year. However, if there is a
404 change of ownership, the new owner may be required to submit a
405 new registration application.

406 3. As a condition of registration, the local law,
407 ordinance, or regulation may only require the owner or operator
408 of a vacation rental to:

409 a. Submit identifying information about the owner or the
410 owner's agents and the subject vacation rental property.

411 b. Obtain a license as a transient public lodging
412 establishment issued by the division within 60 days after local
413 registration.

414 c. Obtain all required tax registrations, receipts, or
415 certificates issued by the Department of Revenue, a county, or a
416 municipal government.

417 d. Update required information on a continuing basis to
418 ensure it is current.

419 e. Comply with parking standards and solid waste handling
420 and containment requirements, so long as such standards and
421 requirements are not imposed solely on vacation rentals.

422 f. Designate and maintain at all times a responsible party
423 who is capable of responding to complaints and other immediate
424 problems related to the vacation rental, including being
425 available by telephone at a listed phone number.

426 g. Pay in full all recorded municipal or county code liens
 427 against the subject property. The local government may withdraw
 428 its acceptance of a registration on the basis of an unsatisfied
 429 recorded municipal or county code lien.

430 4.a. Within 15 business days after receiving an
 431 application for registration of a vacation rental, the local
 432 government must review the application for completeness and
 433 accept the registration of the vacation rental or issue a
 434 written notice specifying with particularity any areas that are
 435 deficient.

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

440 c. When a local government denies an application for
 441 registration of a vacation rental, the local government must
 442 give written notice to the applicant. Such notice may be
 443 provided by United States mail or electronically. The written
 444 notice must specify with particularity the factual reasons for
 445 the denial and include a citation to the applicable portions of
 446 an ordinance, a rule, a statute, or other legal authority for
 447 the denial of the registration. A local government may not deny
 448 any applicant from reapplying if the applicant cures the
 449 identified deficiencies.

450 d. If the local government fails to accept or deny the

451 registration within the timeframes provided in this
452 subparagraph, the application is deemed accepted.

453 e. Upon an accepted registration of a vacation rental, a
454 local government shall assign a unique registration number to
455 the vacation rental or other indicia of registration and provide
456 the registration number or other indicia of registration to the
457 owner or operator of the vacation rental in writing or
458 electronically.

459 5. The local government may terminate or refuse to issue
460 or renew a vacation rental registration when:

461 a. The operation of the subject premises violates a
462 registration requirement authorized pursuant to this paragraph
463 or a local law, ordinance, or regulation that does not apply
464 solely to vacation rentals; or

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

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

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

472 509.241 Licenses required; exceptions.—

473 (2) APPLICATION FOR LICENSE.—Each person who plans to open
474 a public lodging establishment or a public food service
475 establishment shall apply for and receive a license from the

476 | division before ~~prior to~~ the commencement of operation. A
477 | condominium association, as defined in s. 718.103, which does
478 | not own any units classified as vacation rentals or timeshare
479 | projects under s. 509.242(1)(c) or (g) is not required to apply
480 | for or receive a public lodging establishment license. All
481 | applications for a vacation rental license must, if applicable,
482 | include the local registration number or other proof of
483 | registration required by local law, ordinance, or regulation.
484 | Upon receiving an application for a vacation rental license, the
485 | division may grant a temporary license that authorizes the
486 | vacation rental to begin operation while the application is
487 | pending and to post the information required under s.
488 | 509.243(1)(c). The temporary license automatically expires upon
489 | final agency action regarding the license application.

490 | (3) DISPLAY OF LICENSE.—Any license issued by the division
491 | must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
492 | ~~the office or lobby of the~~ licensed establishment. Public food
493 | service establishments that ~~which~~ offer catering services must
494 | ~~shall~~ display their license number on all advertising for
495 | catering services. The owner or operator of a vacation rental
496 | offered for transient occupancy through an advertising platform
497 | must also display the vacation rental license number and, if
498 | applicable, the local registration number.

499 | Section 5. Effective January 1, 2023, section 509.243,
500 | Florida Statutes, is created to read:

501 509.243 Advertising platforms.-
 502 (1)(a) An advertising platform must require that a person
 503 who places an advertisement for the rental of a vacation rental:
 504 1. Include in the advertisement the vacation rental
 505 license number and, if applicable, the local registration
 506 number; and
 507 2. Attest to the best of the person's knowledge that the
 508 license number for the vacation rental property and the local
 509 registration are current, valid, and accurately stated in the
 510 advertisement.
 511 (b) An advertising platform must display the vacation
 512 rental license number and, if applicable, the local registration
 513 number. Effective July 1, 2023, the advertising platform must
 514 check that the vacation rental license number provided by the
 515 owner or operator appears as current in the information posted
 516 by the division pursuant to paragraph (c) and applies to the
 517 subject vacation rental before publishing the advertisement on
 518 its platform and again at the end of each calendar quarter that
 519 the advertisement remains on its platform.
 520 (c) By July 1, 2023, the division shall maintain vacation
 521 rental license information in a readily accessible electronic
 522 format that is sufficient to facilitate prompt compliance with
 523 the requirements of this subsection by an advertising platform
 524 or a person placing an advertisement on an advertising platform
 525 for transient rental of a vacation rental.

526 (2) An advertising platform must remove from public view
527 an advertisement or a listing from its online application,
528 software, website, or system within 15 business days after being
529 notified by the division in writing that the subject
530 advertisement or listing for the rental of a vacation rental
531 located in this state fails to display a valid license number
532 issued by the division.

533 (3) If a guest uses a payment system on or through an
534 advertising platform to pay for the rental of a vacation rental
535 located in this state, the advertising platform must collect and
536 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
537 212.03, 212.0305, and 212.055 related to the rental as provided
538 in s. 212.03(2)(b).

539 (4) If the division has probable cause to believe that a
540 person not licensed by the division has violated this chapter or
541 any rule adopted pursuant thereto, the division may issue and
542 deliver to such person a notice to cease and desist from the
543 violation. The issuance of a notice to cease and desist does not
544 constitute agency action for which a hearing under s. 120.569 or
545 s. 120.57 may be sought. For the purpose of enforcing a cease
546 and desist notice, the division may file a proceeding in the
547 name of the state seeking the issuance of an injunction or a
548 writ of mandamus against any person who violates any provision
549 of the notice. If the division is required to seek enforcement
550 of the notice for a penalty pursuant to s. 120.69, it is

551 entitled to collect attorney fees and costs, together with any
552 cost of collection.

553 (5) The division may fine an advertising platform an
554 amount not to exceed \$1,000 per offense for violations of this
555 section or of the rules of the division. For the purposes of
556 this subsection, the division may regard as a separate offense
557 each day or portion of a day in which an advertising platform is
558 operated in violation of this section or rules of the division.
559 The division shall issue a written warning or notice and provide
560 the advertising platform 15 days to cure a violation before
561 commencing any legal proceeding under subsection (4).

562 (6) Advertising platforms shall adopt an
563 antidiscrimination policy to help prevent discrimination among
564 their users and shall inform all users of their services that it
565 is illegal to refuse accommodation to an individual based on
566 race, creed, color, sex, pregnancy, physical disability, or
567 national origin pursuant to s. 509.092.

568 (7) Advertising platforms that comply with the
569 requirements of this section are deemed to be in compliance with
570 the requirements of this chapter. This section does not create
571 and is not intended to create a private cause of action against
572 advertising platforms. An advertising platform may not be held
573 liable for any action it takes voluntarily in good faith in
574 relation to its users to comply with this chapter or the
575 advertising platform's terms of service.

576 Section 6. Subsections (10) and (11) are added to section
 577 509.261, Florida Statutes, to read:

578 509.261 Revocation or suspension of licenses; fines;
 579 procedure.—

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

583 (a) The operation of the subject premises violates the
 584 terms of an applicable lease or property restriction, including
 585 any property restriction adopted pursuant to chapter 718,
 586 chapter 719, or chapter 720, as determined by a final order of a
 587 court of competent jurisdiction or a written decision by an
 588 arbitrator authorized to arbitrate a dispute relating to the
 589 subject property and a lease or property restriction;

590 (b) The owner or operator fails to provide proof of
 591 registration, if required by local law, ordinance, or
 592 regulation;

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

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

598 (11) The division may suspend, for a period of not more
 599 than 30 days, a vacation rental license when the owner or
 600 operator has been cited for two or more code violations related

601 to the vacation rental during a period of 90 days. The division
602 shall issue a written warning or notice and provide an
603 opportunity to cure a violation before commencing any legal
604 proceeding under this subsection.

605 Section 7. Paragraph (n) of subsection (2) of section
606 775.21, Florida Statutes, is amended to read:

607 775.21 The Florida Sexual Predators Act.—

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

609 (n) "Temporary residence" means a place where the person
610 abides, lodges, or resides, including, but not limited to,
611 vacation, business, or personal travel destinations in or out of
612 this state, for a period of 3 or more days in the aggregate
613 during any calendar year and which is not the person's permanent
614 address or, for a person whose permanent residence is not in
615 this state, a place where the person is employed, practices a
616 vocation, or is enrolled as a student for any period of time in
617 this state. The term also includes a vacation rental, as defined
618 in s. 509.242(1)(c), where a person lodges for 24 hours or more.

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

621 159.27 Definitions.—The following words and terms, unless
622 the context clearly indicates a different meaning, shall have
623 the following meanings:

624 (12) "Public lodging or restaurant facility" means
625 property used for any public lodging establishment as defined in

626 s. 509.242 or public food service establishment as defined in s.
 627 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
 628 necessary to, another facility qualifying under this part.

629 Section 9. Paragraph (jj) of subsection (7) of section
 630 212.08, Florida Statutes, is amended to read:

631 212.08 Sales, rental, use, consumption, distribution, and
 632 storage tax; specified exemptions.—The sale at retail, the
 633 rental, the use, the consumption, the distribution, and the
 634 storage to be used or consumed in this state of the following
 635 are hereby specifically exempt from the tax imposed by this
 636 chapter.

637 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 638 entity by this chapter do not inure to any transaction that is
 639 otherwise taxable under this chapter when payment is made by a
 640 representative or employee of the entity by any means,
 641 including, but not limited to, cash, check, or credit card, even
 642 when that representative or employee is subsequently reimbursed
 643 by the entity. In addition, exemptions provided to any entity by
 644 this subsection do not inure to any transaction that is
 645 otherwise taxable under this chapter unless the entity has
 646 obtained a sales tax exemption certificate from the department
 647 or the entity obtains or provides other documentation as
 648 required by the department. Eligible purchases or leases made
 649 with such a certificate must be in strict compliance with this
 650 subsection and departmental rules, and any person who makes an

651 exempt purchase with a certificate that is not in strict
652 compliance with this subsection and the rules is liable for and
653 shall pay the tax. The department may adopt rules to administer
654 this subsection.

655 (jj) *Complimentary meals.*—Also exempt from the tax imposed
656 by this chapter are food or drinks that are furnished as part of
657 a packaged room rate by any person offering for rent or lease
658 any transient living accommodations as described in s. 509.013
659 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
660 and which are subject to the tax under s. 212.03, if a separate
661 charge or specific amount for the food or drinks is not shown.
662 Such food or drinks are considered to be sold at retail as part
663 of the total charge for the transient living accommodations.
664 Moreover, the person offering the accommodations is not
665 considered to be the consumer of items purchased in furnishing
666 such food or drinks and may purchase those items under
667 conditions of a sale for resale.

668 Section 10. Paragraph (b) of subsection (4) of section
669 316.1955, Florida Statutes, is amended to read:

670 316.1955 Enforcement of parking requirements for persons
671 who have disabilities.—

672 (4)

673 (b) Notwithstanding paragraph (a), a theme park or an
674 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
675 which provides parking in designated areas for persons who have

676 disabilities may allow any vehicle that is transporting a person
 677 who has a disability to remain parked in a space reserved for
 678 persons who have disabilities throughout the period the theme
 679 park is open to the public for that day.

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

682 404.056 Environmental radiation standards and projects;
 683 certification of persons performing measurement or mitigation
 684 services; mandatory testing; notification on real estate
 685 documents; rules.-

686 (5) NOTIFICATION ON REAL ESTATE DOCUMENTS.-Notification
 687 shall be provided on at least one document, form, or application
 688 executed at the time of, or before ~~prior to~~, contract for sale
 689 and purchase of any building or execution of a rental agreement
 690 for any building. Such notification must ~~shall~~ contain the
 691 following language:

692
 693 "RADON GAS: Radon is a naturally occurring radioactive gas
 694 that, when it has accumulated in a building in sufficient
 695 quantities, may present health risks to persons who are exposed
 696 to it over time. Levels of radon that exceed federal and state
 697 guidelines have been found in buildings in Florida. Additional
 698 information regarding radon and radon testing may be obtained
 699 from your county health department."
 700

701 The requirements of this subsection do not apply to any
 702 residential transient occupancy, as described in s. 509.013 ~~s.~~
 703 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
 704 duration.

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

707 477.0135 Exemptions.—

708 (6) A license is not required of any individual providing
 709 makeup or special effects services in a theme park or
 710 entertainment complex to an actor, stunt person, musician,
 711 extra, or other talent, or providing makeup or special effects
 712 services to the general public. The term "theme park or
 713 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
 714 ~~509.013(9)~~.

715 Section 13. Paragraph (b) of subsection (2) of section
 716 509.221, Florida Statutes, is amended to read:

717 509.221 Sanitary regulations.—

718 (2)

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

723 Section 14. Paragraph (b) of subsection (5) of section
 724 553.5041, Florida Statutes, is amended to read:

725 553.5041 Parking spaces for persons who have

726 disabilities.—

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

730 (b) If there are multiple entrances or multiple retail
 731 stores, the parking spaces must be dispersed to provide parking
 732 at the nearest accessible entrance. If a theme park or an
 733 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
 734 provides parking in several lots or areas from which access to
 735 the theme park or entertainment complex is provided, a single
 736 lot or area may be designated for parking by persons who have
 737 disabilities, if the lot or area is located on the shortest
 738 accessible route to an accessible entrance to the theme park or
 739 entertainment complex or to transportation to such an accessible
 740 entrance.

741 Section 15. Paragraph (b) of subsection (5) of section
 742 559.955, Florida Statutes, is amended to read:

743 559.955 Home-based businesses; local government
 744 restrictions.—

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

746 (b) Local laws, ordinances, or regulations related to
 747 transient public lodging establishments, as defined in s.
 748 509.013 ~~s. 509.013(4)(a)1.~~, that are not otherwise preempted
 749 under chapter 509.

750 Section 16. Subsection (2) of section 705.17, Florida

751 Statutes, is amended to read:

752 705.17 Exceptions.—

753 (2) Sections 705.1015-705.106 do not apply to any personal
754 property lost or abandoned on premises located within a theme
755 park or entertainment complex, as defined in s. 509.013 ~~s.~~
756 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
757 on the premises of a public food service establishment or a
758 public lodging establishment licensed under part I of chapter
759 509, if the owner or operator of such premises elects to comply
760 with s. 705.185.

761 Section 17. Section 705.185, Florida Statutes, is amended
762 to read:

763 705.185 Disposal of personal property lost or abandoned on
764 the premises of certain facilities.—When any lost or abandoned
765 personal property is found on premises located within a theme
766 park or entertainment complex, as defined in s. 509.013 ~~s.~~
767 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
768 on the premises of a public food service establishment or a
769 public lodging establishment licensed under part I of chapter
770 509, if the owner or operator of such premises elects to comply
771 with this section, any lost or abandoned property must be
772 delivered to such owner or operator, who must take charge of the
773 property and make a record of the date such property was found.
774 If the property is not claimed by its owner within 30 days after
775 it is found, or a longer period of time as may be deemed

776 appropriate by the owner or operator of the premises, the owner
 777 or operator of the premises may not sell and must dispose of the
 778 property or donate it to a charitable institution that is exempt
 779 from federal income tax under s. 501(c)(3) of the Internal
 780 Revenue Code for sale or other disposal as the charitable
 781 institution deems appropriate. The rightful owner of the
 782 property may reclaim the property from the owner or operator of
 783 the premises at any time before the disposal or donation of the
 784 property in accordance with this section and the established
 785 policies and procedures of the owner or operator of the
 786 premises. A charitable institution that accepts an electronic
 787 device, as defined in s. 815.03(9), access to which is not
 788 secured by a password or other personal identification
 789 technology, shall make a reasonable effort to delete all
 790 personal data from the electronic device before its sale or
 791 disposal.

792 Section 18. Section 717.1355, Florida Statutes, is amended
 793 to read:

794 717.1355 Theme park and entertainment complex tickets.—
 795 This chapter does not apply to any tickets for admission to a
 796 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
 797 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
 798 recreational activity within such theme park or entertainment
 799 complex.

800 Section 19. Subsection (8) of section 877.24, Florida

801 Statutes, is amended to read:

802 877.24 Nonapplication of s. 877.22.—Section 877.22 does
803 not apply to a minor who is:

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

807 Section 20. The application of this act does not supersede
808 any current or future declaration or declaration of condominium
809 adopted pursuant to chapter 718, Florida Statutes, cooperative
810 document adopted pursuant to chapter 719, Florida Statutes, or
811 declaration or declaration of covenant adopted pursuant to
812 chapter 720, Florida Statutes.

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

818 (2) Notwithstanding any other law, emergency rules adopted
819 pursuant to subsection (1) are effective for 6 months after
820 adoption and may be renewed during the pendency of procedures to
821 adopt permanent rules addressing the subject of the emergency
822 rules.

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

824 Section 22. The Division of Law Revision is directed to
825 replace the phrase "the effective date of this act" wherever it

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826 | occurs in this act with the date this act becomes a law.

827 | Section 23. Except as otherwise expressly provided in this
828 | act, this act shall take effect upon becoming a law.