

By Senator Burgess

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1                                   A bill to be entitled  
2       An act relating to vacation rentals; amending s.  
3       212.03, F.S.; requiring advertising platforms to  
4       collect and remit taxes for certain transactions;  
5       reordering and amending s. 509.013, F.S.; defining the  
6       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

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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;

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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, enforcement,  
85 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

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

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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, or  
136 a system through which a vacation rental located in this state  
137 is advertised or held out to the public as available to rent for  
138 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

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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 unit,  
162 group of units, dwelling, building, or group of buildings within  
163 a single complex of buildings which is rented to guests more  
164 than three times in a calendar year for periods of less than 30  
165 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.

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

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

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

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

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

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

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

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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



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233 paragraph (a):

234 1. Any place maintained and operated by a public or private  
235 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

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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 beverages  
275 other than potentially hazardous foods, as defined by division  
276 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.

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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 lodging  
305 establishment that is rented or leased to guests by an operator  
306 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 is  
319 the intention of the parties that the occupancy will not be

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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 SERVICE  
331 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

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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.

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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

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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 application  
422 for registration of a vacation rental, the local government must  
423 review the application for completeness and accept the  
424 registration of the vacation rental or issue a written notice  
425 specifying with particularity any areas that are deficient.

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

430 c. When a local government denies an application for  
431 registration of a vacation rental, the local government must  
432 give written notice to the applicant. Such notice may be  
433 provided by United States mail or electronically. The written  
434 notice must specify with particularity the factual reasons for  
435 the denial and include a citation to the applicable portions of

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436 an ordinance, a rule, a statute, or other legal authority for  
437 the denial of the registration. A local government may not deny  
438 any applicant from reapplying if the applicant cures the  
439 identified deficiencies.

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

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

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

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

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

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

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

462 509.241 Licenses required; exceptions.—

463 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
464 a public lodging establishment or a public food service



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465 establishment shall apply for and receive a license from the  
466 division before ~~prior to~~ the commencement of operation. A  
467 condominium association, as defined in s. 718.103, which does  
468 not own any units classified as vacation rentals or timeshare  
469 projects under s. 509.242(1)(c) or (g) is not required to apply  
470 for or receive a public lodging establishment license. All  
471 applications for a vacation rental license must, if applicable,  
472 include the local registration number or other proof of  
473 registration required by local law, ordinance, or regulation.  
474 Upon receiving an application for a vacation rental license, the  
475 division may grant a temporary license that authorizes the  
476 vacation rental to begin operation while the application is  
477 pending and to post the information required under s.  
478 509.243(1)(c). The temporary license automatically expires upon  
479 final agency action regarding the license application.

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

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

491 509.243 Advertising platforms.—

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

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

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

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

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

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

522 (3) If a guest uses a payment system on or through an

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523 advertising platform to pay for the rental of a vacation rental  
524 located in this state, the advertising platform must collect and  
525 remit all taxes due under ss. 125.0104, 125.0108, 205.044,  
526 212.03, 212.0305, and 212.055 related to the rental as provided  
527 in s. 212.03(2)(b).

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

542 (5) The division may fine an advertising platform an amount  
543 not to exceed \$1,000 per offense for violations of this section  
544 or of the rules of the division. For the purposes of this  
545 subsection, the division may regard as a separate offense each  
546 day or portion of a day in which an advertising platform is  
547 operated in violation of this section or rules of the division.  
548 The division shall issue a written warning or notice and provide  
549 the advertising platform 15 days to cure a violation before  
550 commencing any legal proceeding under subsection (4).

551 (6) Advertising platforms shall adopt an antidiscrimination

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

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

565 Section 6. Subsections (10) and (11) are added to section  
566 509.261, Florida Statutes, to read:

567 509.261 Revocation or suspension of licenses; fines;  
568 procedure.—

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

572 (a) The operation of the subject premises violates the  
573 terms of an applicable lease or property restriction, including  
574 any property restriction adopted pursuant to chapter 718,  
575 chapter 719, or chapter 720, as determined by a final order of a  
576 court of competent jurisdiction or a written decision by an  
577 arbitrator authorized to arbitrate a dispute relating to the  
578 subject property and a lease or property restriction;

579 (b) The owner or operator fails to provide proof of  
580 registration, if required by local law, ordinance, or

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581 regulation;

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

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

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

594 Section 7. Paragraph (n) of subsection (2) of section  
595 775.21, Florida Statutes, is amended to read:

596 775.21 The Florida Sexual Predators Act.—

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

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

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

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610 159.27 Definitions.—The following words and terms, unless  
611 the context clearly indicates a different meaning, shall have  
612 the following meanings:

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

618 Section 9. Paragraph (jj) of subsection (7) of section  
619 212.08, Florida Statutes, is amended to read:

620 212.08 Sales, rental, use, consumption, distribution, and  
621 storage tax; specified exemptions.—The sale at retail, the  
622 rental, the use, the consumption, the distribution, and the  
623 storage to be used or consumed in this state of the following  
624 are hereby specifically exempt from the tax imposed by this  
625 chapter.

626 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
627 entity by this chapter do not inure to any transaction that is  
628 otherwise taxable under this chapter when payment is made by a  
629 representative or employee of the entity by any means,  
630 including, but not limited to, cash, check, or credit card, even  
631 when that representative or employee is subsequently reimbursed  
632 by the entity. In addition, exemptions provided to any entity by  
633 this subsection do not inure to any transaction that is  
634 otherwise taxable under this chapter unless the entity has  
635 obtained a sales tax exemption certificate from the department  
636 or the entity obtains or provides other documentation as  
637 required by the department. Eligible purchases or leases made  
638 with such a certificate must be in strict compliance with this

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639 subsection and departmental rules, and any person who makes an  
640 exempt purchase with a certificate that is not in strict  
641 compliance with this subsection and the rules is liable for and  
642 shall pay the tax. The department may adopt rules to administer  
643 this subsection.

644 (jj) *Complimentary meals.*—Also exempt from the tax imposed  
645 by this chapter are food or drinks that are furnished as part of  
646 a packaged room rate by any person offering for rent or lease  
647 any transient living accommodations as described in s. 509.013  
648 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509  
649 and which are subject to the tax under s. 212.03, if a separate  
650 charge or specific amount for the food or drinks is not shown.  
651 Such food or drinks are considered to be sold at retail as part  
652 of the total charge for the transient living accommodations.  
653 Moreover, the person offering the accommodations is not  
654 considered to be the consumer of items purchased in furnishing  
655 such food or drinks and may purchase those items under  
656 conditions of a sale for resale.

657 Section 10. Paragraph (b) of subsection (4) of section  
658 316.1955, Florida Statutes, is amended to read:

659 316.1955 Enforcement of parking requirements for persons  
660 who have disabilities.—

661 (4)

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

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668 park is open to the public for that day.

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

671 404.056 Environmental radiation standards and projects;  
672 certification of persons performing measurement or mitigation  
673 services; mandatory testing; notification on real estate  
674 documents; rules.—

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

681  
682 "RADON GAS: Radon is a naturally occurring radioactive gas  
683 that, when it has accumulated in a building in sufficient  
684 quantities, may present health risks to persons who are exposed  
685 to it over time. Levels of radon that exceed federal and state  
686 guidelines have been found in buildings in Florida. Additional  
687 information regarding radon and radon testing may be obtained  
688 from your county health department."  
689

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

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

696 477.0135 Exemptions.—



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697 (6) A license is not required of any individual providing  
698 makeup or special effects services in a theme park or  
699 entertainment complex to an actor, stunt person, musician,  
700 extra, or other talent, or providing makeup or special effects  
701 services to the general public. The term "theme park or  
702 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~  
703 ~~509.013(9)~~.

704 Section 13. Paragraph (b) of subsection (2) of section  
705 509.221, Florida Statutes, is amended to read:

706 509.221 Sanitary regulations.—

707 (2)

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

712 Section 14. Paragraph (b) of subsection (5) of section  
713 553.5041, Florida Statutes, is amended to read:

714 553.5041 Parking spaces for persons who have disabilities.—

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

718 (b) If there are multiple entrances or multiple retail  
719 stores, the parking spaces must be dispersed to provide parking  
720 at the nearest accessible entrance. If a theme park or an  
721 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
722 provides parking in several lots or areas from which access to  
723 the theme park or entertainment complex is provided, a single  
724 lot or area may be designated for parking by persons who have  
725 disabilities, if the lot or area is located on the shortest

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726 accessible route to an accessible entrance to the theme park or  
 727 entertainment complex or to transportation to such an accessible  
 728 entrance.

729 Section 15. Paragraph (b) of subsection (5) of section  
 730 559.955, Florida Statutes, is amended to read:

731 559.955 Home-based businesses; local government  
 732 restrictions.—

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

734 (b) Local laws, ordinances, or regulations related to  
 735 transient public lodging establishments, as defined in s.  
 736 509.013 ~~s. 509.013(4)(a)1.~~, that are not otherwise preempted  
 737 under chapter 509.

738 Section 16. Subsection (2) of section 705.17, Florida  
 739 Statutes, is amended to read:

740 705.17 Exceptions.—

741 (2) Sections 705.1015-705.106 do not apply to any personal  
 742 property lost or abandoned on premises located within a theme  
 743 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 744 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 745 on the premises of a public food service establishment or a  
 746 public lodging establishment licensed under part I of chapter  
 747 509, if the owner or operator of such premises elects to comply  
 748 with s. 705.185.

749 Section 17. Section 705.185, Florida Statutes, is amended  
 750 to read:

751 705.185 Disposal of personal property lost or abandoned on  
 752 the premises of certain facilities.—When any lost or abandoned  
 753 personal property is found on premises located within a theme  
 754 park or entertainment complex, as defined in s. 509.013 ~~s.~~

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755 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
756 on the premises of a public food service establishment or a  
757 public lodging establishment licensed under part I of chapter  
758 509, if the owner or operator of such premises elects to comply  
759 with this section, any lost or abandoned property must be  
760 delivered to such owner or operator, who must take charge of the  
761 property and make a record of the date such property was found.  
762 If the property is not claimed by its owner within 30 days after  
763 it is found, or a longer period of time as may be deemed  
764 appropriate by the owner or operator of the premises, the owner  
765 or operator of the premises may not sell and must dispose of the  
766 property or donate it to a charitable institution that is exempt  
767 from federal income tax under s. 501(c)(3) of the Internal  
768 Revenue Code for sale or other disposal as the charitable  
769 institution deems appropriate. The rightful owner of the  
770 property may reclaim the property from the owner or operator of  
771 the premises at any time before the disposal or donation of the  
772 property in accordance with this section and the established  
773 policies and procedures of the owner or operator of the  
774 premises. A charitable institution that accepts an electronic  
775 device, as defined in s. 815.03(9), access to which is not  
776 secured by a password or other personal identification  
777 technology, shall make a reasonable effort to delete all  
778 personal data from the electronic device before its sale or  
779 disposal.

780 Section 18. Section 717.1355, Florida Statutes, is amended  
781 to read:

782 717.1355 Theme park and entertainment complex tickets.—This  
783 chapter does not apply to any tickets for admission to a theme

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784 park or entertainment complex as defined in s. 509.013 ~~s.~~  
785 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
786 recreational activity within such theme park or entertainment  
787 complex.

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

790 877.24 Nonapplication of s. 877.22.—Section 877.22 does not  
791 apply to a minor who is:

792 (8) Attending an organized event held at and sponsored by a  
793 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
794 ~~509.013(9)~~.

795 Section 20. The application of this act does not supersede  
796 any current or future declaration or declaration of condominium  
797 adopted pursuant to chapter 718, Florida Statutes, cooperative  
798 document adopted pursuant to chapter 719, Florida Statutes, or  
799 declaration or declaration of covenant adopted pursuant to  
800 chapter 720, Florida Statutes.

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

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

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

812 Section 22. Except as otherwise expressly provided in this

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813

act, this act shall take effect upon becoming a law.