

By Senator DiCeglie

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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 specified taxes for certain vacation
5 rental transactions; reordering and amending s.
6 509.013, F.S.; defining the term "advertising
7 platform"; amending s. 509.032, F.S.; conforming a
8 cross-reference; revising the regulated activities of
9 public lodging establishments and public food service
10 establishments preempted to the state to include
11 licensing; revising an exemption to the prohibition
12 against certain local regulation of vacation rentals;
13 expanding the authority of local laws, ordinances, or
14 regulations to include requiring vacation rentals to
15 register with local vacation rental registration
16 programs; authorizing local governments to adopt
17 vacation rental registration programs and impose fines
18 for failure to register; authorizing local governments
19 to charge fees up to specified amounts for processing
20 registration applications; specifying requirements,
21 procedures, and limitations for local vacation rental
22 registration programs; authorizing local governments
23 to terminate or refuse to issue or renew vacation
24 rental registrations under certain circumstances;
25 preempting the regulation of advertising platforms to
26 the state; amending s. 509.241, F.S.; requiring
27 applications for vacation rental licenses to include
28 certain information, if applicable; authorizing the
29 Division of Hotels and Restaurants of the Department

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30 of Business and Professional Regulation to issue
31 temporary licenses upon receipt of vacation rental
32 license applications; providing for expiration of
33 temporary vacation rental licenses; requiring licenses
34 issued by the division to be displayed conspicuously
35 to the public inside the licensed establishment;
36 requiring the owner or operator of certain vacation
37 rentals to also display its vacation rental license
38 number and applicable local registration number;
39 creating s. 509.243, F.S.; requiring advertising
40 platforms to require that persons placing
41 advertisements for vacation rentals include certain
42 information in the advertisements and attest to
43 certain information; requiring advertising platforms
44 to display and check such information; requiring the
45 division to maintain certain information in a readily
46 accessible electronic format by a certain date;
47 requiring advertising platforms to remove an
48 advertisement or a listing under certain conditions
49 and within a specified timeframe; requiring
50 advertising platforms to collect and remit specified
51 taxes for certain transactions; authorizing the
52 division to issue and deliver a notice to cease and
53 desist for certain violations; providing that such
54 notice does not constitute agency action for which
55 certain hearings may be sought; authorizing the
56 division to file certain proceedings; authorizing the
57 division to seek certain remedies for the purpose of
58 enforcing a cease and desist notice; authorizing the

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59 division to collect attorney fees and costs under
60 certain circumstances; authorizing the division to
61 impose a fine on advertising platforms for certain
62 violations; requiring the division to issue written
63 warnings or notices before commencing certain legal
64 proceedings; requiring advertising platforms to adopt
65 an antidiscrimination policy and to inform their users
66 of the policy's provisions; providing construction;
67 amending s. 509.261, F.S.; authorizing the division to
68 revoke, refuse to issue or renew, or suspend vacation
69 rental licenses under certain circumstances; requiring
70 the division to issue a written warning or notice and
71 provide an opportunity to cure certain violations
72 before commencing certain legal proceedings; amending
73 ss. 159.27, 212.08, 316.1955, 404.056, 477.0135,
74 509.221, 553.5041, 559.955, 705.17, 705.185, 717.1355,
75 and 877.24, F.S.; conforming cross-references;
76 providing applicability; authorizing the Department of
77 Revenue to adopt emergency rules; providing
78 requirements and an expiration for the emergency
79 rules; providing for the expiration of such rulemaking
80 authority; providing effective dates.

81

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

83

84 Section 1. Effective January 1, 2024, subsection (2) of
85 section 212.03, Florida Statutes, is amended to read:

86 212.03 Transient rentals tax; rate, procedure, enforcement,
87 exemptions.-

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88 (2) (a) The tax provided for herein shall be in addition to
89 the total amount of the rental, shall be charged by the lessor
90 or person receiving the rent in and by said rental arrangement
91 to the lessee or person paying the rental, and shall be due and
92 payable at the time of the receipt of such rental payment by the
93 lessor or person, as defined in this chapter, who receives said
94 rental or payment. The owner, lessor, or person receiving the
95 rent shall remit the tax to the department at the times and in
96 the manner hereinafter provided for dealers to remit taxes under
97 this chapter. The same duties imposed by this chapter upon
98 dealers in tangible personal property respecting the collection
99 and remission of the tax; the making of returns; the keeping of
100 books, records, and accounts; and the compliance with the rules
101 and regulations of the department in the administration of this
102 chapter shall apply to and be binding upon all persons who
103 manage or operate hotels, apartment houses, roominghouses,
104 tourist and trailer camps, and the rental of condominium units,
105 and to all persons who collect or receive such rents on behalf
106 of such owner or lessor taxable under this chapter.

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

112 1. An advertising platform, as defined in s. 509.013, which
113 owns, operates, or manages a vacation rental or which is related
114 within the meaning of s. 267(b), s. 707(b), or s. 1504 of the
115 Internal Revenue Code of 1986 to a person who owns, operates, or
116 manages the vacation rental shall collect and remit all taxes

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117 due under this section and ss. 125.0104, 125.0108, 205.044,
118 212.0305, and 212.055 which are related to the rental.

119 2. An advertising platform to which subparagraph 1. does
120 not apply shall collect and remit all taxes due from the owner,
121 operator, or manager under this section and ss. 125.0104,
122 125.0108, 205.044, 212.0305, and 212.055 which are related to
123 the rental. Of the total amount paid by the lessee or rentee,
124 the amount retained by the advertising platform for reservation
125 or payment service is not taxable under this section or ss.
126 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

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

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

134 509.013 Definitions.—As used in this chapter, the term:

135 (1) "Advertising platform" means a person as defined in s.
136 1.01(3) who:

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

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

143 (c) Provides a reservation or payment system that
144 facilitates a transaction for the renting of a vacation rental
145 for transient occupancy and for which the person collects or

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146 receives, directly or indirectly, a fee in connection with the
147 reservation or payment service provided for the rental
148 transaction.

149 (3)~~(1)~~ "Division" means the Division of Hotels and
150 Restaurants of the Department of Business and Professional
151 Regulation.

152 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,
153 lessee, manager, assistant manager, or appointed agent of a
154 public lodging establishment or public food service
155 establishment.

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

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

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

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

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

177

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

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

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

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

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

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

203 5. Any migrant labor camp or residential migrant housing

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204 permitted by the Department of Health under ss. 381.008-
205 381.00895.

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

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

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

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

223 (9) (a) ~~(5) (a)~~ "Public food service establishment" means any
224 building, vehicle, place, or structure, or any room or division
225 in a building, vehicle, place, or structure where food is
226 prepared, served, or sold for immediate consumption on or in the
227 vicinity of the premises; called for or taken out by customers;
228 or prepared before ~~prior to~~ being delivered to another location
229 for consumption. The term includes a culinary education program,
230 as defined in s. 381.0072(2), which offers, prepares, serves, or
231 sells food to the general public, regardless of whether it is
232 inspected by another state agency for compliance with sanitation

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233 standards.

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

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

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

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

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

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

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

247

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

253 3. Any eating place maintained and operated by an
254 individual or entity at a food contest, cook-off, or a temporary
255 event lasting from 1 to 3 days which is hosted by a church or a
256 religious, nonprofit fraternal, or nonprofit civic organization.

257 Upon request by the division, the event host must provide the
258 division documentation of its status as a church or a religious,
259 nonprofit fraternal, or nonprofit civic organization.

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

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

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

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

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

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

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

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

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

288 (11)~~(7)~~ "Single complex of buildings" means all buildings
289 or structures that are owned, managed, controlled, or operated
290 under one business name and are situated on the same tract or

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291 plot of land that is not separated by a public street or
292 highway.

293 (12)~~(8)~~ "Temporary food service event" means any event of
294 30 days or less in duration where food is prepared, served, or
295 sold to the general public.

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

301 (14)~~(10)~~ "Third-party provider" means, for purposes of s.
302 509.049, any provider of an approved food safety training
303 program that provides training or such a training program to a
304 public food service establishment that is not under common
305 ownership or control with the provider.

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

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

315 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

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

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

325 (5)~~(16)~~ "Nontransient" means a guest in nontransient
326 occupancy.

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

331 509.032 Duties.—

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

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

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

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349 2. The division shall keep a record of all notifications
350 received for proposed temporary food service events and shall
351 provide appropriate educational materials to the event sponsors
352 and notify the event sponsors of the availability of the food-
353 recovery brochure developed under s. 595.420.

354 3.a. Unless excluded under s. 509.013(9)(b) ~~s.~~
355 ~~509.013(5)(b)~~, a public food service establishment or other food
356 service vendor must obtain one of the following classes of
357 license from the division: an individual license, for a fee of
358 no more than \$105, for each temporary food service event in
359 which it participates; or an annual license, for a fee of no
360 more than \$1,000, that entitles the licensee to participate in
361 an unlimited number of food service events during the license
362 period. The division shall establish license fees, by rule, and
363 may limit the number of food service facilities a licensee may
364 operate at a particular temporary food service event under a
365 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

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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, or when a
388 law, ordinance, or regulation adopted after June 1, 2011,
389 regulates vacation rentals, if such law, ordinance, or
390 regulation is less restrictive than a law, ordinance, or
391 regulation that was in effect on June 1, 2011. Notwithstanding
392 paragraph (a), a local law, ordinance, or regulation may require
393 the registration of vacation rentals with a local vacation
394 rental registration program. Local governments may adopt a
395 vacation rental registration program pursuant to subparagraph 3.
396 and impose a fine for failure to register under the vacation
397 rental registration program.

398 2. Local governments may charge a fee of no more than \$50
399 for processing an individual registration application or \$100
400 for processing a collective registration application. A local
401 law, ordinance, or regulation may not require renewal of a
402 registration more than once per year. However, if there is a
403 change of ownership, the new owner may be required to submit a
404 new application for registration.

405 3. As a condition of registration, the local law,
406 ordinance, or regulation may only require the owner or operator

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- 407 of a vacation rental to:
- 408 a. Submit identifying information about the owner or the
409 owner's agents and the subject vacation rental property.
- 410 b. Obtain a license as a transient public lodging
411 establishment issued by the division within 60 days after local
412 registration.
- 413 c. Obtain all required tax registrations, receipts, or
414 certificates issued by the Department of Revenue, a county, or a
415 municipal government.
- 416 d. Update required information on a continuing basis to
417 ensure it is current.
- 418 e. Comply with parking standards and solid waste handling
419 and containment requirements, so long as such standards and
420 requirements are not imposed solely on vacation rentals.
- 421 f. Designate and maintain at all times a responsible party
422 who is capable of responding to complaints and other immediate
423 problems related to the vacation rental, including being
424 available by telephone at a listed phone number.
- 425 g. Pay in full all recorded municipal or county code liens
426 against the subject property. The local government may withdraw
427 its acceptance of a registration on the basis of an unsatisfied
428 recorded municipal or county code lien.
- 429 4.a. Within 15 business days after receiving an application
430 for registration of a vacation rental, the local government must
431 review the application for completeness and accept the
432 registration of the vacation rental or issue a written notice
433 specifying with particularity any areas that are deficient. Such
434 notice may be provided by United States mail or electronically.
- 435 b. The vacation rental owner or operator and the local

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436 government may agree to a reasonable request to extend the
437 timeframes provided in this subparagraph, particularly in the
438 event of a force majeure or other extraordinary circumstance.

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

449 d. If the local government fails to accept or deny the
450 registration within the timeframes provided in this
451 subparagraph, the application is deemed accepted.

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

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

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

464 b. The premises and its owner are the subject of a final

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465 order or judgment lawfully directing the termination of the
466 premises' use as a vacation rental.

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

469 Section 4. Effective January 1, 2024, subsections (2) and
470 (3) of section 509.241, Florida Statutes, are amended to read:
471 509.241 Licenses required; exceptions.-

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

489 (3) DISPLAY OF LICENSE.-Any license issued by the division
490 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
491 ~~the office or lobby of the~~ licensed establishment. Public food
492 service establishments that ~~which~~ offer catering services must
493 ~~shall~~ display their license number on all advertising for

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494 catering services. The owner or operator of a vacation rental
495 offered for transient occupancy through an advertising platform
496 must also display the vacation rental license number and, if
497 applicable, the local registration number.

498 Section 5. Effective January 1, 2024, section 509.243,
499 Florida Statutes, is created to read:

500 509.243 Advertising platforms.—

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

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

505 2. Attest to the best of the person's knowledge that the
506 license number for the vacation rental property and the local
507 registration are current, valid, and accurately stated in the
508 advertisement.

509 (b) An advertising platform must display the vacation
510 rental license number and, if applicable, the local registration
511 number. Effective July 1, 2024, the advertising platform must
512 check that the vacation rental license number provided by the
513 owner or operator appears as current in the information posted
514 by the division pursuant to paragraph (c) and applies to the
515 subject vacation rental before publishing the advertisement on
516 its platform and again at the end of each calendar quarter that
517 the advertisement remains on its platform.

518 (c) By July 1, 2024, the division shall maintain vacation
519 rental license information in a readily accessible electronic
520 format that is sufficient to facilitate prompt compliance with
521 the requirements of this subsection by an advertising platform
522 or a person placing an advertisement on an advertising platform

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523 for transient rental of a vacation rental.

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

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

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

551 (5) The division may fine an advertising platform an amount

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

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

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

574 Section 6. Subsections (10) and (11) are added to section
575 509.261, Florida Statutes, to read:

576 509.261 Revocation or suspension of licenses; fines;
577 procedure.—

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

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

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

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

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

596 (11) The division may suspend, for a period of not more
597 than 30 days, a vacation rental license when the owner or
598 operator has been found by the code enforcement board, pursuant
599 to s. 162.06, to have two or more code violations related to the
600 vacation rental during a period of 90 days. The division shall
601 issue a written warning or notice and provide an opportunity to
602 cure a violation before commencing any legal proceeding under
603 this subsection.

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

606 159.27 Definitions.—The following words and terms, unless
607 the context clearly indicates a different meaning, shall have
608 the following meanings:

609 (12) "Public lodging or restaurant facility" means property

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610 used for any public lodging establishment as defined in s.
611 509.242 or public food service establishment as defined in s.
612 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
613 necessary to, another facility qualifying under this part.

614 Section 8. Paragraph (jj) of subsection (7) of section
615 212.08, Florida Statutes, is amended to read:

616 212.08 Sales, rental, use, consumption, distribution, and
617 storage tax; specified exemptions.—The sale at retail, the
618 rental, the use, the consumption, the distribution, and the
619 storage to be used or consumed in this state of the following
620 are hereby specifically exempt from the tax imposed by this
621 chapter.

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

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639 this subsection.

640 (jj) *Complimentary meals.*—Also exempt from the tax imposed
641 by this chapter are food or drinks that are furnished as part of
642 a packaged room rate by any person offering for rent or lease
643 any transient living accommodations as described in s.
644 509.013(10) (a) ~~s. 509.013(4) (a)~~ which are licensed under part I
645 of chapter 509 and which are subject to the tax under s. 212.03,
646 if a separate charge or specific amount for the food or drinks
647 is not shown. Such food or drinks are considered to be sold at
648 retail as part of the total charge for the transient living
649 accommodations. Moreover, the person offering the accommodations
650 is not considered to be the consumer of items purchased in
651 furnishing such food or drinks and may purchase those items
652 under conditions of a sale for resale.

653 Section 9. Paragraph (b) of subsection (4) of section
654 316.1955, Florida Statutes, is amended to read:

655 316.1955 Enforcement of parking requirements for persons
656 who have disabilities.—

657 (4)

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

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

667 404.056 Environmental radiation standards and projects;

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668 certification of persons performing measurement or mitigation
669 services; mandatory testing; notification on real estate
670 documents; rules.—

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

677
678 "RADON GAS: Radon is a naturally occurring radioactive gas
679 that, when it has accumulated in a building in sufficient
680 quantities, may present health risks to persons who are exposed
681 to it over time. Levels of radon that exceed federal and state
682 guidelines have been found in buildings in Florida. Additional
683 information regarding radon and radon testing may be obtained
684 from your county health department."

685
686 The requirements of this subsection do not apply to any
687 residential transient occupancy, as described in s. 509.013 ~~s.~~
688 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
689 duration.

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

692 477.0135 Exemptions.—

693 (6) A license is not required of any individual providing
694 makeup or special effects services in a theme park or
695 entertainment complex to an actor, stunt person, musician,
696 extra, or other talent, or providing makeup or special effects

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697 services to the general public. The term "theme park or
698 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
699 ~~509.013(9)~~.

700 Section 12. Paragraph (b) of subsection (2) of section
701 509.221, Florida Statutes, is amended to read:

702 509.221 Sanitary regulations.—

703 (2)

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

708 Section 13. Paragraph (b) of subsection (5) of section
709 553.5041, Florida Statutes, is amended to read:

710 553.5041 Parking spaces for persons who have disabilities.—

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

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

725 Section 14. Paragraph (b) of subsection (5) of section

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726 559.955, Florida Statutes, is amended to read:

727 559.955 Home-based businesses; local government
728 restrictions.—

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

730 (b) Local laws, ordinances, or regulations related to
731 transient public lodging establishments, as defined in s.
732 509.013(10)(a)1. ~~s. 509.013(4)(a)1.~~, that are not otherwise
733 preempted under chapter 509.

734 Section 15. Subsection (2) of section 705.17, Florida
735 Statutes, is amended to read:

736 705.17 Exceptions.—

737 (2) Sections 705.1015-705.106 do not apply to any personal
738 property lost or abandoned on premises located within a theme
739 park or entertainment complex, as defined in s. 509.013 ~~s.~~
740 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
741 on the premises of a public food service establishment or a
742 public lodging establishment licensed under part I of chapter
743 509, if the owner or operator of such premises elects to comply
744 with s. 705.185.

745 Section 16. Section 705.185, Florida Statutes, is amended
746 to read:

747 705.185 Disposal of personal property lost or abandoned on
748 the premises of certain facilities.—When any lost or abandoned
749 personal property is found on premises located within a theme
750 park or entertainment complex, as defined in s. 509.013 ~~s.~~
751 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
752 on the premises of a public food service establishment or a
753 public lodging establishment licensed under part I of chapter
754 509, if the owner or operator of such premises elects to comply

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

776 Section 17. Section 717.1355, Florida Statutes, is amended
777 to read:

778 717.1355 Theme park and entertainment complex tickets.—This
779 chapter does not apply to any tickets for admission to a theme
780 park or entertainment complex as defined in s. 509.013 ~~s.~~
781 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
782 recreational activity within such theme park or entertainment
783 complex.

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784 Section 18. Subsection (8) of section 877.24, Florida
785 Statutes, is amended to read:

786 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
787 apply to a minor who is:

788 (8) Attending an organized event held at and sponsored by a
789 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
790 ~~509.013(9)~~.

791 Section 19. The application of this act does not supersede
792 any current or future declaration or declaration of condominium
793 adopted pursuant to chapter 718, Florida Statutes, cooperative
794 document adopted pursuant to chapter 719, Florida Statutes, or
795 declaration or declaration of covenant adopted pursuant to
796 chapter 720, Florida Statutes.

797 Section 20. (1) The Department of Revenue is authorized,
798 and all conditions are deemed to be met, to adopt emergency
799 rules pursuant to s. 120.54(4), Florida Statutes, for the
800 purpose of implementing the amendment made by this act to s.
801 212.03, Florida Statutes, including establishing procedures to
802 facilitate the remittance of taxes.

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

808 (3) This section expires January 1, 2026.

809 Section 21. Except as otherwise expressly provided in this
810 act, this act shall take effect upon becoming a law.