

By the Appropriations Committee on Agriculture, Environment, and General Government; the Committee on Regulated Industries; and 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; providing construction;  
19      authorizing local governments to charge fees up to  
20      specified amounts for processing registration  
21      applications and to charge reasonable inspection fees;  
22      specifying requirements, procedures, and limitations  
23      for local vacation rental registration programs;  
24      authorizing local governments to terminate or refuse  
25      to issue or renew vacation rental registrations under  
26      certain circumstances; preempting the regulation of  
27      advertising platforms to the state; amending s.  
28      509.241, F.S.; requiring applications for vacation  
29      rental licenses to include certain information, if

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

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

83

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

85

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

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

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

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

114 1. An advertising platform, as defined in s. 509.013, which  
115 owns, operates, or manages a vacation rental or which is related  
116 within the meaning of s. 267(b), s. 707(b), or s. 1504 of the

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117 Internal Revenue Code of 1986, as amended, to a person who owns,  
118 operates, or manages the vacation rental shall collect and remit  
119 all taxes due under this section and ss. 125.0104, 125.0108,  
120 212.0305, and 212.055 which are related to the rental.

121 2. An advertising platform to which subparagraph 1. does  
122 not apply shall collect and remit all taxes due from the owner,  
123 operator, or manager under this section and ss. 125.0104,  
124 125.0108, 212.0305, and 212.055 which are related to the rental.  
125 Of the total amount paid by the lessee or rentee, the amount  
126 retained by the advertising platform for reservation or payment  
127 service is not taxable under this section or ss. 125.0104,  
128 125.0108, 212.0305, and 212.055.

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

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

136 509.013 Definitions.—As used in this chapter, the term:

137 (1) "Advertising platform" means a person as defined in s.  
138 1.01(3) who:

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

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

145 (c) Provides a reservation or payment system that

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146 facilitates a transaction for the renting of a vacation rental  
147 for transient occupancy and for which the person collects or  
148 receives, directly or indirectly, a fee in connection with the  
149 reservation or payment service provided for the rental  
150 transaction.

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

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

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

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

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

172 2. "Nontransient public lodging establishment" means any  
173 unit, group of units, dwelling, building, or group of buildings  
174 within a single complex of buildings which is rented to guests

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175 for periods of at least 30 days or 1 calendar month, whichever  
176 is less, or which is advertised or held out to the public as a  
177 place regularly rented to guests for periods of at least 30 days  
178 or 1 calendar month.

179

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

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

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

189 2. Any facility certified or licensed and regulated by the  
190 Agency for Health Care Administration or the Department of  
191 Children and Families or other similar place regulated under s.  
192 381.0072.

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

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

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204 single complex of buildings are available for rent.

205 5. Any migrant labor camp or residential migrant housing  
206 permitted by the Department of Health under ss. 381.008-  
207 381.00895.

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

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

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

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

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

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233 sells food to the general public, regardless of whether it is  
234 inspected by another state agency for compliance with sanitation  
235 standards.

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

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

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

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

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

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

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

249

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

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

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

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

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

268 6. Any place of business issued a permit or inspected by  
269 the Department of Agriculture and Consumer Services under s.  
270 500.12.

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

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

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

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

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

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

290 (11)~~(7)~~ "Single complex of buildings" means all buildings

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291 or structures that are owned, managed, controlled, or operated  
292 under one business name and are situated on the same tract or  
293 plot of land that is not separated by a public street or  
294 highway.

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

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

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

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

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

317 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

318 (6)~~(14)~~ "Nontransient establishment" means any public  
319 lodging establishment that is rented or leased to guests by an

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320 operator whose intention is that the dwelling unit occupied will  
321 be the sole residence of the guest.

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

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

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

333 509.032 Duties.—

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

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

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

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

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

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

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

371 (7) PREEMPTION AUTHORITY.—

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

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378 authority of a local government or local enforcement district to  
379 conduct inspections of public lodging and public food service  
380 establishments for compliance with the Florida Building Code and  
381 the Florida Fire Prevention Code, pursuant to ss. 553.80 and  
382 633.206.

383 (b)1. A local law, ordinance, or regulation may not  
384 prohibit vacation rentals or regulate the duration or frequency  
385 of rental of vacation rentals. This paragraph does not apply to  
386 any local law, ordinance, or regulation adopted on or before  
387 June 1, 2011, including when such law, ordinance, or regulation  
388 is amended to be less restrictive or to comply with the local  
389 registration requirements provided in this paragraph, or when a  
390 law, ordinance, or regulation adopted after June 1, 2011,  
391 regulates vacation rentals, if such law, ordinance, or  
392 regulation is less restrictive than a law, ordinance, or  
393 regulation that was in effect on June 1, 2011. Notwithstanding  
394 paragraph (a), a local law, ordinance, or regulation may require  
395 the registration of vacation rentals with a local vacation  
396 rental registration program. Local governments may adopt a  
397 vacation rental registration program pursuant to subparagraph 3.  
398 and impose a fine for failure to register under the vacation  
399 rental registration program. This paragraph does not prohibit a  
400 local law, ordinance, or regulation from restricting the maximum  
401 occupancy for residential properties that are rented if  
402 uniformly applied without regard to whether the residential  
403 property is used as a vacation rental.

404 2. Local governments may charge a fee of no more than \$150  
405 for processing an individual registration application or \$200  
406 for processing a collective registration application for up to a

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407 total of 25 individual vacation rentals. A local law, ordinance,  
408 or regulation may not require renewal of a registration more  
409 than once per year. However, if there is a change of ownership,  
410 the new owner may be required to submit a new application for  
411 registration. Subsequent to the registration of a vacation  
412 rental, local governments may charge a reasonable fee to inspect  
413 a vacation rental after registration to verify compliance with  
414 the Florida Building Code and the Florida Fire Prevention Code.

415 3. As a condition of registration, the local law,  
416 ordinance, or regulation may only require the owner or operator  
417 of a vacation rental to:

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

420 b. Obtain a license as a transient public lodging  
421 establishment issued by the division within 60 days after local  
422 registration.

423 c. Obtain all required tax registrations, receipts, or  
424 certificates issued by the Department of Revenue, a county, or a  
425 municipal government.

426 d. Update required information on a continuing basis to  
427 ensure it is current.

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

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

435 g. State the maximum occupancy of the vacation rental based

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436 on the number of sleeping accommodations for persons staying  
437 overnight in the vacation rental.

438 h. Pay in full all recorded municipal or county code liens  
439 against the subject property. The local government may withdraw  
440 its acceptance of a registration on the basis of an unsatisfied  
441 recorded municipal or county code lien.

442 4.a. Within 15 business days after receiving an application  
443 for registration of a vacation rental, the local government must  
444 review the application for completeness and accept the  
445 registration of the vacation rental or issue a written notice  
446 specifying with particularity any areas that are deficient. Such  
447 notice may be provided by United States mail or electronically.

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

452 c. When a local government denies an application for  
453 registration of a vacation rental, the local government must  
454 give written notice to the applicant. Such notice may be  
455 provided by United States mail or electronically. The notice  
456 must specify with particularity the factual reasons for the  
457 denial and include a citation to the applicable portions of an  
458 ordinance, a rule, a statute, or other legal authority for the  
459 denial of the registration. A local government may not deny an  
460 applicant from reapplying if the applicant cures the identified  
461 deficiencies.

462 d. If the local government fails to accept or deny the  
463 registration within the timeframes provided in this  
464 subparagraph, the application is deemed accepted.

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465 e. Upon an accepted registration of a vacation rental, a  
466 local government shall assign a unique registration number to  
467 the vacation rental or other indicia of registration and provide  
468 the registration number or other indicia of registration to the  
469 owner or operator of the vacation rental in writing or  
470 electronically.

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

473 a. The operation of the subject premises violates a  
474 registration requirement authorized pursuant to this paragraph  
475 or a local law, ordinance, or regulation that does not apply  
476 solely to vacation rentals; or

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

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

482 Section 4. Effective January 1, 2024, subsections (2) and  
483 (3) of section 509.241, Florida Statutes, are amended to read:

484 509.241 Licenses required; exceptions.—

485 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
486 a public lodging establishment or a public food service  
487 establishment shall apply for and receive a license from the  
488 division before ~~prior to~~ the commencement of operation. A  
489 condominium association, as defined in s. 718.103, which does  
490 not own any units classified as vacation rentals or timeshare  
491 projects under s. 509.242(1)(c) or (g) is not required to apply  
492 for or receive a public lodging establishment license. All  
493 applications for a vacation rental license must, if applicable,

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494 include the local registration number or other proof of  
495 registration required by local law, ordinance, or regulation.  
496 Upon receiving an application for a vacation rental license, the  
497 division may grant a temporary license that authorizes the  
498 vacation rental to begin operation while the application is  
499 pending and to post the information required under s.  
500 509.243(1)(c). The temporary license automatically expires upon  
501 final agency action regarding the license application.

502 (3) DISPLAY OF LICENSE.—Any license issued by the division  
503 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~  
504 the ~~office or lobby of the~~ licensed establishment. Public food  
505 service establishments ~~that~~ ~~which~~ offer catering services must  
506 ~~shall~~ display their license number on all advertising for  
507 catering services. The owner or operator of a vacation rental  
508 offered for transient occupancy through an advertising platform  
509 must also display the vacation rental license number and, if  
510 applicable, the local registration number.

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

513 509.243 Advertising platforms.—

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

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

518 2. Attest to the best of the person's knowledge that the  
519 license number for the vacation rental property and the local  
520 registration are current, valid, and accurately stated in the  
521 advertisement.

522 (b) An advertising platform must display the vacation

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523 rental license number and, if applicable, the local registration  
524 number. Effective July 1, 2024, the advertising platform must  
525 check that the vacation rental license number provided by the  
526 owner or operator appears as current in the information posted  
527 by the division pursuant to paragraph (c) and applies to the  
528 subject vacation rental before publishing the advertisement on  
529 its platform and again at the end of each calendar quarter that  
530 the advertisement remains on its platform.

531 (c) By July 1, 2024, the division shall maintain vacation  
532 rental license information in a readily accessible electronic  
533 format that is sufficient to facilitate prompt compliance with  
534 the requirements of this subsection by an advertising platform  
535 or a person placing an advertisement on an advertising platform  
536 for transient rental of a vacation rental.

537 (2) An advertising platform must remove from public view an  
538 advertisement or a listing from its online application,  
539 software, website, or system within 15 business days after being  
540 notified by the division in writing that the subject  
541 advertisement or listing for the rental of a vacation rental  
542 located in this state fails to display a valid license number  
543 issued by the division.

544 (3) If a guest uses a payment system on or through an  
545 advertising platform to pay for the rental of a vacation rental  
546 located in this state, the advertising platform must collect and  
547 remit all taxes due under ss. 125.0104, 125.0108, 205.044,  
548 212.03, 212.0305, and 212.055 related to the rental as provided  
549 in s. 212.03(2) (b).

550 (4) If the division has probable cause to believe that a  
551 person not licensed by the division has violated this chapter or

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552 any rule adopted pursuant thereto, the division may issue and  
553 deliver to such person a notice to cease and desist from the  
554 violation. The issuance of a notice to cease and desist does not  
555 constitute agency action for which a hearing under s. 120.569 or  
556 s. 120.57 may be sought. For the purpose of enforcing a cease  
557 and desist notice, the division may file a proceeding in the  
558 name of the state seeking the issuance of an injunction or a  
559 writ of mandamus against any person who violates any provision  
560 of the notice. If the division is required to seek enforcement  
561 of the notice for a penalty pursuant to s. 120.69, it is  
562 entitled to collect attorney fees and costs, together with any  
563 cost of collection.

564 (5) The division may fine an advertising platform an amount  
565 not to exceed \$1,000 per offense for violations of this section  
566 or of the rules of the division. For the purposes of this  
567 subsection, the division may regard as a separate offense each  
568 day or portion of a day in which an advertising platform is  
569 operated in violation of this section or rules of the division.  
570 The division shall issue a written warning or notice and provide  
571 the advertising platform 15 days to cure a violation before  
572 commencing any legal proceeding under subsection (4).

573 (6) Advertising platforms shall adopt an antidiscrimination  
574 policy to help prevent discrimination among their users and  
575 shall inform all users of their services that it is illegal to  
576 refuse accommodation to an individual based on race, creed,  
577 color, sex, pregnancy, physical disability, or national origin  
578 pursuant to s. 509.092.

579 (7) Advertising platforms that comply with the requirements  
580 of this section are deemed to be in compliance with the

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581 requirements of this chapter. This section does not create and  
582 is not intended to create a private cause of action against  
583 advertising platforms. An advertising platform may not be held  
584 liable for any action it takes voluntarily in good faith in  
585 relation to its users to comply with this chapter or the  
586 advertising platform's terms of service.

587 Section 6. Subsections (10) and (11) are added to section  
588 509.261, Florida Statutes, to read:

589 509.261 Revocation or suspension of licenses; fines;  
590 procedure.—

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

594 (a) The operation of the subject premises violates the  
595 terms of an applicable lease or property restriction, including  
596 any property restriction adopted pursuant to chapter 718,  
597 chapter 719, or chapter 720, as determined by a final order of a  
598 court of competent jurisdiction or a written decision by an  
599 arbitrator authorized to arbitrate a dispute relating to the  
600 subject property and a lease or property restriction;

601 (b) The owner or operator fails to provide proof of  
602 registration, if required by local law, ordinance, or  
603 regulation;

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

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

609 (11) The division may suspend, for a period of not more

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610 than 30 days, a vacation rental license when the owner or  
611 operator has been found by the code enforcement board, pursuant  
612 to s. 162.06, to have two or more code violations related to the  
613 vacation rental during a period of 90 days. The division shall  
614 issue a written warning or notice and provide an opportunity to  
615 cure a violation before commencing any legal proceeding under  
616 this subsection.

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

619 159.27 Definitions.—The following words and terms, unless  
620 the context clearly indicates a different meaning, shall have  
621 the following meanings:

622 (12) "Public lodging or restaurant facility" means property  
623 used for any public lodging establishment as defined in s.  
624 509.242 or public food service establishment as defined in s.  
625 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
626 necessary to, another facility qualifying under this part.

627 Section 8. Paragraph (jj) of subsection (7) of section  
628 212.08, Florida Statutes, is amended to read:

629 212.08 Sales, rental, use, consumption, distribution, and  
630 storage tax; specified exemptions.—The sale at retail, the  
631 rental, the use, the consumption, the distribution, and the  
632 storage to be used or consumed in this state of the following  
633 are hereby specifically exempt from the tax imposed by this  
634 chapter.

635 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
636 entity by this chapter do not inure to any transaction that is  
637 otherwise taxable under this chapter when payment is made by a  
638 representative or employee of the entity by any means,

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639 including, but not limited to, cash, check, or credit card, even  
640 when that representative or employee is subsequently reimbursed  
641 by the entity. In addition, exemptions provided to any entity by  
642 this subsection do not inure to any transaction that is  
643 otherwise taxable under this chapter unless the entity has  
644 obtained a sales tax exemption certificate from the department  
645 or the entity obtains or provides other documentation as  
646 required by the department. Eligible purchases or leases made  
647 with such a certificate must be in strict compliance with this  
648 subsection and departmental rules, and any person who makes an  
649 exempt purchase with a certificate that is not in strict  
650 compliance with this subsection and the rules is liable for and  
651 shall pay the tax. The department may adopt rules to administer  
652 this subsection.

653 (jj) *Complimentary meals.*—Also exempt from the tax imposed  
654 by this chapter are food or drinks that are furnished as part of  
655 a packaged room rate by any person offering for rent or lease  
656 any transient living accommodations as described in s.  
657 509.013(10)(a) ~~s. 509.013(4)(a)~~ which are licensed under part I  
658 of chapter 509 and which are subject to the tax under s. 212.03,  
659 if a separate charge or specific amount for the food or drinks  
660 is not shown. Such food or drinks are considered to be sold at  
661 retail as part of the total charge for the transient living  
662 accommodations. Moreover, the person offering the accommodations  
663 is not considered to be the consumer of items purchased in  
664 furnishing such food or drinks and may purchase those items  
665 under conditions of a sale for resale.

666 Section 9. Paragraph (b) of subsection (4) of section  
667 316.1955, Florida Statutes, is amended to read:

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668 316.1955 Enforcement of parking requirements for persons  
669 who have disabilities.-

670 (4)

671 (b) Notwithstanding paragraph (a), a theme park or an  
672 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
673 which provides parking in designated areas for persons who have  
674 disabilities may allow any vehicle that is transporting a person  
675 who has a disability to remain parked in a space reserved for  
676 persons who have disabilities throughout the period the theme  
677 park is open to the public for that day.

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

680 404.056 Environmental radiation standards and projects;  
681 certification of persons performing measurement or mitigation  
682 services; mandatory testing; notification on real estate  
683 documents; rules.-

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

690  
691 "RADON GAS: Radon is a naturally occurring radioactive gas  
692 that, when it has accumulated in a building in sufficient  
693 quantities, may present health risks to persons who are exposed  
694 to it over time. Levels of radon that exceed federal and state  
695 guidelines have been found in buildings in Florida. Additional  
696 information regarding radon and radon testing may be obtained

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697 from your county health department.”

698

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

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

705 477.0135 Exemptions.—

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

713 Section 12. Paragraph (b) of subsection (2) of section  
714 509.221, Florida Statutes, is amended to read:

715 509.221 Sanitary regulations.—

716 (2)

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

721 Section 13. Paragraph (b) of subsection (5) of section  
722 553.5041, Florida Statutes, is amended to read:

723 553.5041 Parking spaces for persons who have disabilities.—

724 (5) Accessible perpendicular and diagonal accessible  
725 parking spaces and loading zones must be designed and located to

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726 conform to ss. 502 and 503 of the standards.

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

738 Section 14. Paragraph (b) of subsection (5) of section  
739 559.955, Florida Statutes, is amended to read:

740 559.955 Home-based businesses; local government  
741 restrictions.—

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

743 (b) Local laws, ordinances, or regulations related to  
744 transient public lodging establishments, as defined in s.  
745 509.013(10)(a)1. ~~s. 509.013(4)(a)1.~~, that are not otherwise  
746 preempted under chapter 509.

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

749 705.17 Exceptions.—

750 (2) Sections 705.1015-705.106 do not apply to any personal  
751 property lost or abandoned on premises located within a theme  
752 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
753 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
754 on the premises of a public food service establishment or a

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755 public lodging establishment licensed under part I of chapter  
756 509, if the owner or operator of such premises elects to comply  
757 with s. 705.185.

758 Section 16. Section 705.185, Florida Statutes, is amended  
759 to read:

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

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784 device, as defined in s. 815.03(9), access to which is not  
785 secured by a password or other personal identification  
786 technology, shall make a reasonable effort to delete all  
787 personal data from the electronic device before its sale or  
788 disposal.

789 Section 17. Section 717.1355, Florida Statutes, is amended  
790 to read:

791 717.1355 Theme park and entertainment complex tickets.—This  
792 chapter does not apply to any tickets for admission to a theme  
793 park or entertainment complex as defined in s. 509.013 ~~s.~~  
794 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
795 recreational activity within such theme park or entertainment  
796 complex.

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

799 877.24 Nonapplication of s. 877.22.—Section 877.22 does not  
800 apply to a minor who is:

801 (8) Attending an organized event held at and sponsored by a  
802 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
803 ~~509.013(9)~~.

804 Section 19. The application of this act does not supersede  
805 any current or future declaration or declaration of condominium  
806 adopted pursuant to chapter 718, Florida Statutes, cooperative  
807 document adopted pursuant to chapter 719, Florida Statutes, or  
808 declaration or declaration of covenant adopted pursuant to  
809 chapter 720, Florida Statutes.

810 Section 20. (1) The Department of Revenue is authorized,  
811 and all conditions are deemed to be met, to adopt emergency  
812 rules pursuant to s. 120.54(4), Florida Statutes, for the

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813 purpose of implementing the amendment made by this act to s.  
814 212.03, Florida Statutes, including establishing procedures to  
815 facilitate the remittance of taxes.

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

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

822 Section 21. For the 2023-2024 fiscal year, the sums of  
823 \$298,507 in recurring funds and \$49,017 in nonrecurring funds  
824 from the Hotel and Restaurant Trust Fund and \$175,868 in  
825 recurring funds and \$17,025 in nonrecurring funds from the  
826 Administrative Trust Fund are appropriated to the Department of  
827 Business and Professional Regulation, and six full-time  
828 equivalent positions with a total associated salary rate of  
829 284,854 are authorized, for the purpose of implementing this  
830 act.

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