

By the Committee on Fiscal Policy; 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.; authorizing the Division of Hotels and
29 Restaurants of the Department of Business and

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

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

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117 all taxes due under this section and ss. 125.0104, 125.0108,
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, 212.0305, and 212.055 which are related to the rental.
123 Of the total amount paid by the lessee or rentee, the amount
124 retained by the advertising platform for reservation or payment
125 service is not taxable under this section or ss. 125.0104,
126 125.0108, 212.0305, and 212.055.

127
128 In order to facilitate the remittance of such taxes, the
129 counties that have elected to self-administer the taxes imposed
130 under chapter 125 must allow advertising platforms to register,
131 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. This paragraph does not prohibit a
398 local law, ordinance, or regulation from restricting the maximum
399 occupancy for residential properties that are rented if
400 uniformly applied without regard to whether the residential
401 property is used as a vacation rental.

402 2. Local governments may charge a fee of no more than \$150
403 for processing an individual registration application or \$200
404 for processing a collective registration application for up to a
405 total of 25 individual vacation rentals. A local law, ordinance,
406 or regulation may not require renewal of a registration more

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407 than once per year. However, if there is a change of ownership,
408 the new owner may be required to submit a new application for
409 registration. Subsequent to the registration of a vacation
410 rental, local governments may charge a reasonable fee to inspect
411 a vacation rental after registration to verify compliance with
412 the Florida Building Code and the Florida Fire Prevention Code.

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

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

418 b. Obtain a license issued by the division to operate as a
419 vacation rental.

420 c. Obtain all required tax registrations, receipts, or
421 certificates issued by the Department of Revenue, a county, or a
422 municipal government.

423 d. Update required information on a continuing basis to
424 ensure it is current.

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

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

432 g. State the maximum occupancy of the vacation rental based
433 on the number of sleeping accommodations for persons staying
434 overnight in the vacation rental.

435 h. Pay in full all recorded municipal or county code liens

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436 against the subject property.

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

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

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

457 d. If the local government fails to accept or deny the
458 registration within the timeframes provided in this
459 subparagraph, the application is deemed accepted.

460 e. Upon an accepted registration of a vacation rental, a
461 local government shall assign a unique registration number to
462 the vacation rental or other indicia of registration and provide
463 the registration number or other indicia of registration to the
464 owner or operator of the vacation rental in writing or

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465 electronically.

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

468 a. There is an unsatisfied recorded municipal lien or
469 county lien on the real property of the vacation rental,
470 provided the local government allows the vacation rental owner
471 at least 60 days before the termination of a registration to
472 satisfy the recorded municipal lien or county code lien;

473 b. 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 c. 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. Upon
493 receiving an application for a vacation rental license, the

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494 division may grant a temporary license that authorizes the
495 vacation rental to begin operation while the application is
496 pending and to post the information required under s.
497 509.243(1)(c). The temporary license automatically expires upon
498 final agency action regarding the license application.

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

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

510 509.243 Advertising platforms.—

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

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

515 2. Attest to the best of the person's knowledge that the
516 license number for the vacation rental property is current,
517 valid, and accurately stated in the advertisement, and that the
518 local registration number for the vacation rental property is
519 current, valid, and accurately stated in the advertisement or
520 that a local registration is not required.

521 (b) An advertising platform must display the vacation
522 rental license number and, if applicable, the local registration

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523 number based upon the attestation in subparagraph (a)2.
524 Effective July 1, 2024, the advertising platform must check that
525 the vacation rental license number provided by the owner or
526 operator appears as current in the information posted by the
527 division pursuant to paragraph (c) and applies to the subject
528 vacation rental before publishing the advertisement on its
529 platform and again at the end of each calendar quarter that the
530 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 registration of the vacation rental is terminated
602 by a local government as provided in s. 509.032(7)(b)5.; or

603 (c) The premises and its owner are the subject of a final
604 order or judgment lawfully directing the termination of the
605 premises' use as a vacation rental.

606 (11) The division may suspend, for a period of not more
607 than 30 days, a vacation rental license when the owner or
608 operator has been found by the code enforcement board, pursuant
609 to s. 162.06, to have two or more code violations related to the

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610 vacation rental during a period of 90 days. The division shall
611 issue a written warning or notice and provide an opportunity to
612 cure a violation before commencing any legal proceeding under
613 this subsection.

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

616 159.27 Definitions.—The following words and terms, unless
617 the context clearly indicates a different meaning, shall have
618 the following meanings:

619 (12) "Public lodging or restaurant facility" means property
620 used for any public lodging establishment as defined in s.
621 509.242 or public food service establishment as defined in s.
622 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
623 necessary to, another facility qualifying under this part.

624 Section 8. Paragraph (jj) of subsection (7) of section
625 212.08, Florida Statutes, is amended to read:

626 212.08 Sales, rental, use, consumption, distribution, and
627 storage tax; specified exemptions.—The sale at retail, the
628 rental, the use, the consumption, the distribution, and the
629 storage to be used or consumed in this state of the following
630 are hereby specifically exempt from the tax imposed by this
631 chapter.

632 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
633 entity by this chapter do not inure to any transaction that is
634 otherwise taxable under this chapter when payment is made by a
635 representative or employee of the entity by any means,
636 including, but not limited to, cash, check, or credit card, even
637 when that representative or employee is subsequently reimbursed
638 by the entity. In addition, exemptions provided to any entity by

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639 this subsection do not inure to any transaction that is
640 otherwise taxable under this chapter unless the entity has
641 obtained a sales tax exemption certificate from the department
642 or the entity obtains or provides other documentation as
643 required by the department. Eligible purchases or leases made
644 with such a certificate must be in strict compliance with this
645 subsection and departmental rules, and any person who makes an
646 exempt purchase with a certificate that is not in strict
647 compliance with this subsection and the rules is liable for and
648 shall pay the tax. The department may adopt rules to administer
649 this subsection.

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

663 Section 9. Paragraph (b) of subsection (4) of section
664 316.1955, Florida Statutes, is amended to read:

665 316.1955 Enforcement of parking requirements for persons
666 who have disabilities.—

667 (4)

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

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

677 404.056 Environmental radiation standards and projects;
678 certification of persons performing measurement or mitigation
679 services; mandatory testing; notification on real estate
680 documents; rules.—

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

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

695
696 The requirements of this subsection do not apply to any

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697 residential transient occupancy, as described in s. 509.013 ~~s.~~
698 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
699 duration.

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

702 477.0135 Exemptions.—

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

710 Section 12. Paragraph (b) of subsection (2) of section
711 509.221, Florida Statutes, is amended to read:

712 509.221 Sanitary regulations.—

713 (2)

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

718 Section 13. Paragraph (b) of subsection (5) of section
719 553.5041, Florida Statutes, is amended to read:

720 553.5041 Parking spaces for persons who have disabilities.—

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

724 (b) If there are multiple entrances or multiple retail
725 stores, the parking spaces must be dispersed to provide parking

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

735 Section 14. Paragraph (b) of subsection (5) of section
736 559.955, Florida Statutes, is amended to read:

737 559.955 Home-based businesses; local government
738 restrictions.—

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

740 (b) Local laws, ordinances, or regulations related to
741 transient public lodging establishments, as defined in s.
742 509.013(10)(a)1. ~~s. 509.013(4)(a)1.~~, that are not otherwise
743 preempted under chapter 509.

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

746 705.17 Exceptions.—

747 (2) Sections 705.1015-705.106 do not apply to any personal
748 property lost or abandoned on premises located within a theme
749 park or entertainment complex, as defined in s. 509.013 ~~s.~~
750 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
751 on the premises of a public food service establishment or a
752 public lodging establishment licensed under part I of chapter
753 509, if the owner or operator of such premises elects to comply
754 with s. 705.185.

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755 Section 16. Section 705.185, Florida Statutes, is amended
756 to read:

757 705.185 Disposal of personal property lost or abandoned on
758 the premises of certain facilities.—When any lost or abandoned
759 personal property is found on premises located within a theme
760 park or entertainment complex, as defined in s. 509.013 ~~s.~~
761 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
762 on the premises of a public food service establishment or a
763 public lodging establishment licensed under part I of chapter
764 509, if the owner or operator of such premises elects to comply
765 with this section, any lost or abandoned property must be
766 delivered to such owner or operator, who must take charge of the
767 property and make a record of the date such property was found.
768 If the property is not claimed by its owner within 30 days after
769 it is found, or a longer period of time as may be deemed
770 appropriate by the owner or operator of the premises, the owner
771 or operator of the premises may not sell and must dispose of the
772 property or donate it to a charitable institution that is exempt
773 from federal income tax under s. 501(c)(3) of the Internal
774 Revenue Code for sale or other disposal as the charitable
775 institution deems appropriate. The rightful owner of the
776 property may reclaim the property from the owner or operator of
777 the premises at any time before the disposal or donation of the
778 property in accordance with this section and the established
779 policies and procedures of the owner or operator of the
780 premises. A charitable institution that accepts an electronic
781 device, as defined in s. 815.03(9), access to which is not
782 secured by a password or other personal identification
783 technology, shall make a reasonable effort to delete all

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784 personal data from the electronic device before its sale or
785 disposal.

786 Section 17. Section 717.1355, Florida Statutes, is amended
787 to read:

788 717.1355 Theme park and entertainment complex tickets.—This
789 chapter does not apply to any tickets for admission to a theme
790 park or entertainment complex as defined in s. 509.013 ~~s.~~
791 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
792 recreational activity within such theme park or entertainment
793 complex.

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

796 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
797 apply to a minor who is:

798 (8) Attending an organized event held at and sponsored by a
799 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
800 ~~509.013(9)~~.

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

807 Section 20. (1) The Department of Revenue is authorized,
808 and all conditions are deemed to be met, to adopt emergency
809 rules pursuant to s. 120.54(4), Florida Statutes, for the
810 purpose of implementing the amendment made by this act to s.
811 212.03, Florida Statutes, including establishing procedures to
812 facilitate the remittance of taxes.

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

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

819 Section 21. For the 2023-2024 fiscal year, the sums of
820 \$298,507 in recurring funds and \$49,017 in nonrecurring funds
821 from the Hotel and Restaurant Trust Fund and \$175,868 in
822 recurring funds and \$17,025 in nonrecurring funds from the
823 Administrative Trust Fund are appropriated to the Department of
824 Business and Professional Regulation, and six full-time
825 equivalent positions with a total associated salary rate of
826 284,854 are authorized, for the purpose of implementing this
827 act.

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