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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 suspend, terminate,
25 or refuse to issue or renew vacation rental
26 registrations under certain circumstances; preempting
27 the regulation of advertising platforms to the state;
28 amending s. 509.241, F.S.; authorizing the Division of
29 Hotels and Restaurants of the Department of Business

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

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

79
80 Be It Enacted by the Legislature of the State of Florida:

81
82 Section 1. Effective January 1, 2024, subsection (2) of
83 section 212.03, Florida Statutes, is amended to read:

84 212.03 Transient rentals tax; rate, procedure, enforcement,
85 exemptions.—

86 (2) (a) The tax provided for herein shall be in addition to
87 the total amount of the rental, shall be charged by the lessor

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

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

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

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

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

130 Section 2. Section 509.013, Florida Statutes, is reordered
131 and amended to read:

132 509.013 Definitions.—As used in this chapter, the term:

133 (1) "Advertising platform" means a person as defined in s.
134 1.01(3) who:

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

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

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

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146 transaction.

147 (3)~~(1)~~ "Division" means the Division of Hotels and
148 Restaurants of the Department of Business and Professional
149 Regulation.

150 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,
151 lessee, manager, assistant manager, or appointed agent of a
152 public lodging establishment or public food service
153 establishment.

154 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
155 boarder, or occupant of a public lodging establishment or public
156 food service establishment.

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

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

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

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175
176 License classifications of public lodging establishments, and
177 the definitions therefor, are set out in s. 509.242. For the
178 purpose of licensure, the term does not include condominium
179 common elements as defined in s. 718.103.

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

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

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

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

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

201 5. Any migrant labor camp or residential migrant housing
202 permitted by the Department of Health under ss. 381.008-
203 381.00895.

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204 6. Any establishment inspected by the Department of Health
205 and regulated by chapter 513.

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

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

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

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

232 (b) The following are excluded from the definition in

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233 paragraph (a):

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

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

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

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

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

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

245

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

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

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

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

260 5. Any eating place maintained by a facility certified or
261 licensed and regulated by the Agency for Health Care

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262 Administration or the Department of Children and Families or
263 other similar place that is regulated under s. 381.0072.

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

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

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

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

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

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

283 (2)~~(6)~~ "Director" means the Director of the Division of
284 Hotels and Restaurants of the Department of Business and
285 Professional Regulation.

286 (11)~~(7)~~ "Single complex of buildings" means all buildings
287 or structures that are owned, managed, controlled, or operated
288 under one business name and are situated on the same tract or
289 plot of land that is not separated by a public street or
290 highway.

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291 (12)~~(8)~~ "Temporary food service event" means any event of
292 30 days or less in duration where food is prepared, served, or
293 sold to the general public.

294 (13)~~(9)~~ "Theme park or entertainment complex" means a
295 complex comprised of at least 25 contiguous acres owned and
296 controlled by the same business entity and which contains
297 permanent exhibitions and a variety of recreational activities
298 and has a minimum of 1 million visitors annually.

299 (14)~~(10)~~ "Third-party provider" means, for purposes of s.
300 509.049, any provider of an approved food safety training
301 program that provides training or such a training program to a
302 public food service establishment that is not under common
303 ownership or control with the provider.

304 (16)~~(11)~~ "Transient establishment" means any public lodging
305 establishment that is rented or leased to guests by an operator
306 whose intention is that such guests' occupancy will be
307 temporary.

308 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
309 the intention of the parties that the occupancy will be
310 temporary. There is a rebuttable presumption that, when the
311 dwelling unit occupied is not the sole residence of the guest,
312 the occupancy is transient.

313 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

314 (6)~~(14)~~ "Nontransient establishment" means any public
315 lodging establishment that is rented or leased to guests by an
316 operator whose intention is that the dwelling unit occupied will
317 be the sole residence of the guest.

318 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it is
319 the intention of the parties that the occupancy will not be

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320 temporary. There is a rebuttable presumption that, when the
321 dwelling unit occupied is the sole residence of the guest, the
322 occupancy is nontransient.

323 (5)~~(16)~~ "Nontransient" means a guest in nontransient
324 occupancy.

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

329 509.032 Duties.—

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

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

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

347 2. The division shall keep a record of all notifications
348 received for proposed temporary food service events and shall

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349 provide appropriate educational materials to the event sponsors
350 and notify the event sponsors of the availability of the food-
351 recovery brochure developed under s. 595.420.

352 3.a. Unless excluded under s. 509.013(9)(b) ~~s.~~
353 ~~509.013(5)(b)~~, a public food service establishment or other food
354 service vendor must obtain one of the following classes of
355 license from the division: an individual license, for a fee of
356 no more than \$105, for each temporary food service event in
357 which it participates; or an annual license, for a fee of no
358 more than \$1,000, that entitles the licensee to participate in
359 an unlimited number of food service events during the license
360 period. The division shall establish license fees, by rule, and
361 may limit the number of food service facilities a licensee may
362 operate at a particular temporary food service event under a
363 single license.

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

367 (7) PREEMPTION AUTHORITY.—

368 (a) The regulation of public lodging establishments and
369 public food service establishments, including, but not limited
370 to, sanitation standards, licensing, inspections, training and
371 testing of personnel, and matters related to the nutritional
372 content and marketing of foods offered in such establishments,
373 is preempted to the state. This paragraph does not preempt the
374 authority of a local government or local enforcement district to
375 conduct inspections of public lodging and public food service
376 establishments for compliance with the Florida Building Code and
377 the Florida Fire Prevention Code, pursuant to ss. 553.80 and

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378 633.206.

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

400 2. Local governments may charge a fee of no more than \$150
401 for processing an individual registration application or \$200
402 for processing a collective registration application for up to a
403 total of 25 individual vacation rentals. A local law, ordinance,
404 or regulation may not require renewal of a registration more
405 than once per year. However, if there is a change of ownership,
406 the new owner may be required to submit a new application for

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407 registration. Subsequent to the registration of a vacation
408 rental, local governments may charge a reasonable fee to inspect
409 a vacation rental after registration to verify compliance with
410 the Florida Building Code and the Florida Fire Prevention Code.

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

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

416 b. Obtain a license issued by the division to operate as a
417 vacation rental.

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

421 d. Update required information on a continuing basis to
422 ensure it is current.

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

426 f. Designate and maintain at all times a responsible party
427 who is capable of responding to complaints and other immediate
428 problems related to the vacation rental, including being
429 available by telephone at a provided contact telephone number 24
430 hours a day, 7 days a week, and receiving legal notice of
431 violations on behalf of the owner.

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 i. Provide to guests information related to health and
438 safety concerns and applicable laws, ordinances, or regulations
439 by posting on the property or by delivery to guests.

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

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

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

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

463 e. Upon an accepted registration of a vacation rental, a
464 local government shall assign a unique registration number to

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465 the vacation rental or other indicia of registration and provide
466 the registration number or other indicia of registration to the
467 owner or operator of the vacation rental in writing or
468 electronically.

469 5. The local government may terminate, or refuse to issue
470 or renew a vacation rental registration if:

471 a. There is an unsatisfied recorded municipal lien or
472 county lien on the real property of the vacation rental.
473 However, local government must allow the vacation rental owner
474 at least 60 days before the termination of a registration to
475 satisfy the recorded municipal lien or county code lien; or

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

479 6. When the subject premises, the owner, or operator has
480 been found by the code enforcement board or special magistrate
481 pursuant to s. 162.06, to have violated a registration
482 requirement authorized pursuant to this paragraph or to have
483 violated a local law, ordinance, or regulation that does not
484 apply solely to vacation rentals, if the local government has
485 issued a written warning or notice after each violation, it may:

486 a. Suspend a registration for a period of up to 30 days for
487 three or more violations during a 90 day period; and

488 b. Suspend a registration for a period of up to six months
489 for a subsequent violation within six months of the prior
490 suspension period.

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

493 Section 4. Effective January 1, 2024, subsections (2) and

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494 (3) of section 509.241, Florida Statutes, are amended to read:

495 509.241 Licenses required; exceptions.—

496 (2) APPLICATION FOR LICENSE.—Each person who plans to open
497 a public lodging establishment or a public food service
498 establishment shall apply for and receive a license from the
499 division before ~~prior to~~ the commencement of operation. A
500 condominium association, as defined in s. 718.103, which does
501 not own any units classified as vacation rentals or timeshare
502 projects under s. 509.242(1)(c) or (g) is not required to apply
503 for or receive a public lodging establishment license. Upon
504 receiving an application for a vacation rental license, the
505 division may grant a temporary license that authorizes the
506 vacation rental to begin operation while the application is
507 pending and to post the information required under s.
508 509.243(1)(c). The temporary license automatically expires upon
509 final agency action regarding the license application.

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

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

521 509.243 Advertising platforms.—

522 (1) (a) An advertising platform must require that a person

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523 who places an advertisement for the rental of a vacation rental:

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

526 2. Attest to the best of the person's knowledge that the
527 license number for the vacation rental property is current,
528 valid, and accurately stated in the advertisement, and that the
529 local registration number for the vacation rental property is
530 current, valid, and accurately stated in the advertisement or
531 that a local registration is not required.

532 (b) An advertising platform must display the vacation
533 rental license number and, if applicable, the local registration
534 number based upon the attestation in subparagraph (a)2.

535 Effective July 1, 2024, the advertising platform must check that
536 the vacation rental license number provided by the owner or
537 operator appears as current in the information posted by the
538 division pursuant to paragraph (c) and applies to the subject
539 vacation rental before publishing the advertisement on its
540 platform and again at the end of each calendar quarter that the
541 advertisement remains on its platform.

542 (c) By July 1, 2024, the division shall maintain vacation
543 rental license information in a readily accessible electronic
544 format that is sufficient to facilitate prompt compliance with
545 the requirements of this subsection by an advertising platform
546 or a person placing an advertisement on an advertising platform
547 for transient rental of a vacation rental.

548 (2) An advertising platform must remove from public view an
549 advertisement or a listing from its online application,
550 software, website, or system within 15 business days after being
551 notified by the division in writing that the subject

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552 advertisement or listing for the rental of a vacation rental
553 located in this state fails to display a valid license number
554 issued by the division.

555 (3) If a guest uses a payment system on or through an
556 advertising platform to pay for the rental of a vacation rental
557 located in this state, the advertising platform must collect and
558 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
559 212.03, 212.0305, and 212.055 related to the rental as provided
560 in s. 212.03(2) (b).

561 (4) If the division has probable cause to believe that a
562 person not licensed by the division has violated this chapter or
563 any rule adopted pursuant thereto, the division may issue and
564 deliver to such person a notice to cease and desist from the
565 violation. The issuance of a notice to cease and desist does not
566 constitute agency action for which a hearing under s. 120.569 or
567 s. 120.57 may be sought. For the purpose of enforcing a cease
568 and desist notice, the division may file a proceeding in the
569 name of the state seeking the issuance of an injunction or a
570 writ of mandamus against any person who violates any provision
571 of the notice. If the division is required to seek enforcement
572 of the notice for a penalty pursuant to s. 120.69, it is
573 entitled to collect attorney fees and costs, together with any
574 cost of collection.

575 (5) The division may fine an advertising platform an amount
576 not to exceed \$1,000 per offense for violations of this section
577 or of the rules of the division. For the purposes of this
578 subsection, the division may regard as a separate offense each
579 day or portion of a day in which an advertising platform is
580 operated in violation of this section or rules of the division.

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581 The division shall issue a written warning or notice and provide
582 the advertising platform 15 days to cure a violation before
583 commencing any legal proceeding under subsection (4).

584 (6) Advertising platforms shall adopt an antidiscrimination
585 policy to help prevent discrimination among their users and
586 shall inform all users of their services that it is illegal to
587 refuse accommodation to an individual based on race, creed,
588 color, sex, pregnancy, physical disability, or national origin
589 pursuant to s. 509.092.

590 (7) Advertising platforms that comply with the requirements
591 of this section are deemed to be in compliance with the
592 requirements of this chapter. This section does not create and
593 is not intended to create a private cause of action against
594 advertising platforms. An advertising platform may not be held
595 liable for any action it takes voluntarily in good faith in
596 relation to its users to comply with this chapter or the
597 advertising platform's terms of service.

598 Section 6. Subsection (10) is added to section 509.261,
599 Florida Statutes, to read:

600 509.261 Revocation or suspension of licenses; fines;
601 procedure.—

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

605 (a) The operation of the subject premises violates the
606 terms of an applicable lease or property restriction, including
607 any property restriction adopted pursuant to chapter 718,
608 chapter 719, or chapter 720, as determined by a final order of a
609 court of competent jurisdiction or a written decision by an

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610 arbitrator authorized to arbitrate a dispute relating to the
611 subject property and a lease or property restriction;

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

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

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.