

1 A bill to be entitled
2 An act relating to vacation rentals; amending s.
3 212.03, F.S.; requiring advertising platforms to
4 collect and remit taxes for certain transactions;
5 reordering and amending s. 509.013, F.S.; defining the
6 term "advertising platform"; amending s. 509.032,
7 F.S.; revising the regulated activities of public
8 lodging establishments and public food service
9 establishments preempted to the state to include
10 licensing; revising an exemption to the prohibition
11 against certain local regulation of vacation rentals;
12 expanding the authority of local laws, ordinances, or
13 regulations to include requiring vacation rentals to
14 register with local vacation rental registration
15 programs; authorizing local governments to adopt
16 vacation rental registration programs and impose fines
17 for failure to register; authorizing local governments
18 to charge fees for processing registration
19 applications; specifying requirements, procedures, and
20 limitations for local vacation rental registration
21 programs; authorizing local governments to terminate
22 or refuse to issue or renew vacation rental
23 registrations under certain circumstances; preempting
24 the regulation of advertising platforms to the state;
25 conforming a cross-reference; amending s. 509.241,

26 F.S.; requiring applications for vacation rental
27 licenses to include certain information; authorizing
28 the Division of Hotels and Restaurants of the
29 Department of Business and Professional Regulation to
30 issue temporary licenses upon receipt of vacation
31 rental license applications; providing for expiration
32 of temporary vacation rental licenses; requiring
33 licenses issued by the division to be displayed
34 conspicuously to the public inside the licensed
35 establishment; requiring the owner or operator of
36 certain vacation rentals to also display its vacation
37 rental license number and applicable local
38 registration number; creating s. 509.243, F.S.;

39 requiring advertising platforms to require that
40 persons placing advertisements for vacation rentals
41 include certain information in the advertisements and
42 attest to certain information; requiring advertising
43 platforms to display and check such information;
44 requiring the division to maintain certain information
45 in a readily accessible electronic format by a certain
46 date; requiring advertising platforms to remove an
47 advertisement or listing under certain conditions and
48 within a specified timeframe; requiring advertising
49 platforms to collect and remit taxes for certain
50 transactions; authorizing the division to issue and

51 deliver a notice to cease and desist for certain
52 violations; providing that such notice does not
53 constitute agency action for which certain hearings
54 may be sought; authorizing the division to file
55 certain proceedings; authorizing the division to seek
56 certain remedies for the purpose of enforcing a cease
57 and desist notice; authorizing the division to collect
58 attorney fees and costs under certain circumstances;
59 authorizing the division to impose a fine on
60 advertising platforms for certain violations;
61 requiring the division to issue written warnings or
62 notices before commencing certain legal proceedings;
63 requiring advertising platforms to adopt an
64 antidiscrimination policy and to inform their users of
65 the policy's provisions; providing construction;
66 amending s. 509.261, F.S.; authorizing the division to
67 revoke, refuse to issue or renew, or suspend vacation
68 rental licenses under certain circumstances; amending
69 s. 775.21, F.S.; revising the definition of the term
70 "temporary residence"; amending ss. 159.27, 212.08,
71 316.1955, 404.056, 477.0135, 509.221, 553.5041,
72 559.955, 705.17, 705.185, 717.1355, and 877.24, F.S.;
73 conforming cross-references to changes made by the
74 act; providing applicability; authorizing the
75 Department of Revenue to adopt emergency rules;

76 providing requirements and an expiration for the
 77 emergency rules; providing for the expiration of such
 78 rulemaking authority; providing effective dates.

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

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

84 212.03 Transient rentals tax; rate, procedure,
 85 enforcement, 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
 88 or person receiving the rent in and by said rental arrangement
 89 to the lessee or person paying the rental, and shall be due and
 90 payable at the time of the receipt of such rental payment by the
 91 lessor or person, as defined in this chapter, who receives said
 92 rental or payment. The owner, lessor, or person receiving the
 93 rent shall remit the tax to the department at the times and in
 94 the manner hereinafter provided for dealers to remit taxes under
 95 this chapter. The same duties imposed by this chapter upon
 96 dealers in tangible personal property respecting the collection
 97 and remission of the tax; the making of returns; the keeping of
 98 books, records, and accounts; and the compliance with the rules
 99 and regulations of the department in the administration of this
 100 chapter shall apply to and be binding upon all persons who

101 manage or operate hotels, apartment houses, roominghouses,
 102 tourist and trailer camps, and the rental of condominium units,
 103 and to all persons who collect or receive such rents on behalf
 104 of such owner or lessor taxable under this chapter.

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

110 1. An advertising platform, as defined in s. 509.013,
 111 which owns, operates, or manages a vacation rental or which is
 112 related within the meaning of ss. 267(b), 707(b), or 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.

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 amended
131 to read:

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

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

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

147 (2) "Director" means the Director of the Division of
148 Hotels and Restaurants of the Department of Business and
149 Professional Regulation.

150 (3)-(1) "Division" means the Division of Hotels and

151 Restaurants of the Department of Business and Professional
 152 Regulation.

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

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

160 (5) "Nontransient" means a guest in nontransient
 161 occupancy.

162 (6) "Nontransient establishment" means any public lodging
 163 establishment that is rented or leased to guests by an operator
 164 whose intention is that the dwelling unit occupied will be the
 165 sole residence of the guest.

166 (7) "Nontransient occupancy" means occupancy when it is
 167 the intention of the parties that the occupancy will not be
 168 temporary. There is a rebuttable presumption that, when the
 169 dwelling unit occupied is the sole residence of the guest, the
 170 occupancy is nontransient.

171 (8) "Operator" means the owner, licensee, proprietor,
 172 lessee, manager, assistant manager, or appointed agent of a
 173 public lodging establishment or public food service
 174 establishment.

175 ~~(4)(a) "Public lodging establishment" includes a transient~~

176 ~~public lodging establishment as defined in subparagraph 1. and a~~
177 ~~nontransient public lodging establishment as defined in~~
178 ~~subparagraph 2.~~

179 ~~1. "Transient public lodging establishment" means any~~
180 ~~unit, group of units, dwelling, building, or group of buildings~~
181 ~~within a single complex of buildings which is rented to guests~~
182 ~~more than three times in a calendar year for periods of less~~
183 ~~than 30 days or 1 calendar month, whichever is less, or which is~~
184 ~~advertised or held out to the public as a place regularly rented~~
185 ~~to guests.~~

186 ~~2. "Nontransient public lodging establishment" means any~~
187 ~~unit, group of units, dwelling, building, or group of buildings~~
188 ~~within a single complex of buildings which is rented to guests~~
189 ~~for periods of at least 30 days or 1 calendar month, whichever~~
190 ~~is less, or which is advertised or held out to the public as a~~
191 ~~place regularly rented to guests for periods of at least 30 days~~
192 ~~or 1 calendar month. License classifications of public lodging~~
193 ~~establishments, and the definitions therefor, are set out in s.~~
194 ~~509.242. For the purpose of licensure, the term does not include~~
195 ~~condominium common elements as defined in s. 718.103.~~

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

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

201 ~~2. Any facility certified or licensed and regulated by the~~
 202 ~~Agency for Health Care Administration or the Department of~~
 203 ~~Children and Families or other similar place regulated under s.~~
 204 ~~381.0072.~~

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

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

217 ~~5. Any migrant labor camp or residential migrant housing~~
 218 ~~permitted by the Department of Health under ss. 381.008-~~
 219 ~~381.00895.~~

220 ~~6. Any establishment inspected by the Department of Health~~
 221 ~~and regulated by chapter 513.~~

222 ~~7. Any nonprofit organization that operates a facility~~
 223 ~~providing housing only to patients, patients' families, and~~
 224 ~~patients' caregivers and not to the general public.~~

225 ~~8. Any apartment building inspected by the United States~~

226 ~~Department of Housing and Urban Development or other entity~~
227 ~~acting on the department's behalf that is designated primarily~~
228 ~~as housing for persons at least 62 years of age. The division~~
229 ~~may require the operator of the apartment building to attest in~~
230 ~~writing that such building meets the criteria provided in this~~
231 ~~subparagraph. The division may adopt rules to implement this~~
232 ~~requirement.~~

233 ~~9. Any roominghouse, boardinghouse, or other living or~~
234 ~~sleeping facility that may not be classified as a hotel, motel,~~
235 ~~timeshare project, vacation rental, nontransient apartment, bed~~
236 ~~and breakfast inn, or transient apartment under s. 509.242.~~

237 (9)(a)(5)(a) "Public food service establishment" means any
238 building, vehicle, place, or structure, or any room or division
239 in a building, vehicle, place, or structure where food is
240 prepared, served, or sold for immediate consumption on or in the
241 vicinity of the premises; called for or taken out by customers;
242 or prepared before ~~prior to~~ being delivered to another location
243 for consumption. The term includes a culinary education program,
244 as defined in s. 381.0072(2), which offers, prepares, serves, or
245 sells food to the general public, regardless of whether it is
246 inspected by another state agency for compliance with sanitation
247 standards.

248 (b) The following are excluded from the definition in
249 paragraph (a):

250 1. Any place maintained and operated by a public or

251 private school, college, or university:

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

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

255 2. Any eating place maintained and operated by a church or
256 a religious, nonprofit fraternal, or nonprofit civic
257 organization:

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

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

261

262 Upon request by the division, a church or a religious, nonprofit
263 fraternal, or nonprofit civic organization claiming an exclusion
264 under this subparagraph must provide the division documentation
265 of its status as a church or a religious, nonprofit fraternal,
266 or nonprofit civic organization.

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

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

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

276 5. Any eating place maintained by a facility certified or
 277 licensed and regulated by the Agency for Health Care
 278 Administration or the Department of Children and Families or
 279 other similar place that is regulated under s. 381.0072.

280 6. Any place of business issued a permit or inspected by
 281 the Department of Agriculture and Consumer Services under s.
 282 500.12.

283 7. Any place of business where the food available for
 284 consumption is limited to ice, beverages with or without
 285 garnishment, popcorn, or prepackaged items sold without
 286 additions or preparation.

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

290 9. Any vending machine that dispenses any food or
 291 beverages other than potentially hazardous foods, as defined by
 292 division rule.

293 10. Any vending machine that dispenses potentially
 294 hazardous food and which is located in a facility regulated
 295 under s. 381.0072.

296 11. Any research and development test kitchen limited to
 297 the use of employees and which is not open to the general
 298 public.

299 ~~(6) "Director" means the Director of the Division of~~
 300 ~~Hotels and Restaurants of the Department of Business and~~

301 ~~Professional Regulation.~~

302 (10) (a) "Public lodging establishment" includes a
303 transient public lodging establishment as defined in
304 subparagraph 1. and a nontransient public lodging establishment
305 as defined in subparagraph 2.

306 1. "Transient public lodging establishment" means any
307 unit, group of units, dwelling, building, or group of buildings
308 within a single complex of buildings which is rented to guests
309 more than three times in a calendar year for periods of less
310 than 30 days or 1 calendar month, whichever is less, or which is
311 advertised or held out to the public as a place regularly rented
312 to guests.

313 2. "Nontransient public lodging establishment" means any
314 unit, group of units, dwelling, building, or group of buildings
315 within a single complex of buildings which is rented to guests
316 for periods of at least 30 days or 1 calendar month, whichever
317 is less, or which is advertised or held out to the public as a
318 place regularly rented to guests for periods of at least 30 days
319 or 1 calendar month.

320
321 License classifications of public lodging establishments, and
322 the definitions therefor, are set out in s. 509.242. For the
323 purpose of licensure, the term does not include condominium
324 common elements as defined in s. 718.103.

325 (b) The following are excluded from the definitions in

326 paragraph (a):

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

330 2. Any facility certified or licensed and regulated by the
331 Agency for Health Care Administration or the Department of
332 Children and Families or other similar place regulated under s.
333 381.0072.

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

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

346 5. Any migrant labor camp or residential migrant housing
347 permitted by the Department of Health under ss. 381.008-
348 381.00895.

349 6. Any establishment inspected by the Department of Health
350 and regulated by chapter 513.

351 7. Any nonprofit organization that operates a facility
352 providing housing only to patients, patients' families, and
353 patients' caregivers and not to the general public.

354 8. Any apartment building inspected by the United States
355 Department of Housing and Urban Development or other entity
356 acting on the department's behalf that is designated primarily
357 as housing for persons at least 62 years of age. The division
358 may require the operator of the apartment building to attest in
359 writing that such building meets the criteria provided in this
360 subparagraph. The division may adopt rules to implement this
361 requirement.

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

366 (11)-(7) "Single complex of buildings" means all buildings
367 or structures that are owned, managed, controlled, or operated
368 under one business name and are situated on the same tract or
369 plot of land that is not separated by a public street or
370 highway.

371 (12)-(8) "Temporary food service event" means any event of
372 30 days or less in duration where food is prepared, served, or
373 sold to the general public.

374 (13)-(9) "Theme park or entertainment complex" means a
375 complex comprised of at least 25 contiguous acres owned and

376 controlled by the same business entity and which contains
 377 permanent exhibitions and a variety of recreational activities
 378 and has a minimum of 1 million visitors annually.

379 (14)~~(10)~~ "Third-party provider" means, for purposes of s.
 380 509.049, any provider of an approved food safety training
 381 program that provides training or such a training program to a
 382 public food service establishment that is not under common
 383 ownership or control with the provider.

384 (15) "Transient" means a guest in transient occupancy.

385 (16)~~(11)~~ "Transient establishment" means any public
 386 lodging establishment that is rented or leased to guests by an
 387 operator whose intention is that such guests' occupancy will be
 388 temporary.

389 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
 390 the intention of the parties that the occupancy will be
 391 temporary. There is a rebuttable presumption that, when the
 392 dwelling unit occupied is not the sole residence of the guest,
 393 the occupancy is transient.

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

395 ~~(14) "Nontransient establishment" means any public lodging~~
 396 ~~establishment that is rented or leased to guests by an operator~~
 397 ~~whose intention is that the dwelling unit occupied will be the~~
 398 ~~sole residence of the guest.~~

399 ~~(15) "Nontransient occupancy" means occupancy when it is~~
 400 ~~the intention of the parties that the occupancy will not be~~

401 ~~temporary. There is a rebuttable presumption that, when the~~
 402 ~~dwelling unit occupied is the sole residence of the guest, the~~
 403 ~~occupancy is nontransient.~~

404 ~~(16) "Nontransient" means a guest in nontransient~~
 405 ~~occupancy.~~

406 Section 3. Paragraph (c) of subsection (3) and paragraphs
 407 (a) and (b) of subsection (7) of section 509.032, Florida
 408 Statutes, are amended, and paragraph (d) is added to subsection
 409 (7) of that section, to read:

410 509.032 Duties.—

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

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

416 1. Sponsors of temporary food service events shall notify
 417 the division not less than 3 days before the scheduled event of
 418 the type of food service proposed, the time and location of the
 419 event, a complete list of food service vendors participating in
 420 the event, the number of individual food service facilities each
 421 vendor will operate at the event, and the identification number
 422 of each food service vendor's current license as a public food
 423 service establishment or temporary food service event licensee.
 424 Notification may be completed orally, by telephone, in person,
 425 or in writing. A public food service establishment or food

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

428 2. The division shall keep a record of all notifications
 429 received for proposed temporary food service events and shall
 430 provide appropriate educational materials to the event sponsors
 431 and notify the event sponsors of the availability of the food-
 432 recovery brochure developed under s. 595.420.

433 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
 434 public food service establishment or other food service vendor
 435 must obtain one of the following classes of license from the
 436 division: an individual license, for a fee of no more than \$105,
 437 for each temporary food service event in which it participates;
 438 or an annual license, for a fee of no more than \$1,000, that
 439 entitles the licensee to participate in an unlimited number of
 440 food service events during the license period. The division
 441 shall establish license fees, by rule, and may limit the number
 442 of food service facilities a licensee may operate at a
 443 particular temporary food service event under a single license.

444 b. Public food service establishments holding current
 445 licenses from the division may operate under the regulations of
 446 such a license at temporary food service events.

447 (7) PREEMPTION AUTHORITY.—

448 (a) The regulation of public lodging establishments and
 449 public food service establishments, including, but not limited
 450 to, sanitation standards, licensing, inspections, training and

451 testing of personnel, and matters related to the nutritional
452 content and marketing of foods offered in such establishments,
453 is preempted to the state. This paragraph does not preempt the
454 authority of a local government or local enforcement district to
455 conduct inspections of public lodging and public food service
456 establishments for compliance with the Florida Building Code and
457 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
458 633.206.

459 (b)1. A local law, ordinance, or regulation may not
460 prohibit vacation rentals or regulate the duration or frequency
461 of rental of vacation rentals. This paragraph does not apply to
462 any local law, ordinance, or regulation adopted on or before
463 June 1, 2011, including when such law, ordinance, or regulation
464 is amended to be less restrictive or to comply with the local
465 registration requirements provided in this paragraph, or when a
466 law, ordinance, or regulation adopted after June 1, 2011,
467 regulates vacation rentals, if such law, ordinance, or
468 regulation is less restrictive than a law, ordinance, or
469 regulation that was in effect on June 1, 2011. Notwithstanding
470 paragraph (a), a local law, ordinance, or regulation may require
471 the registration of vacation rentals with a local vacation
472 rental registration program. Local governments may adopt a
473 vacation rental registration program pursuant to subparagraph 3.
474 and impose a fine for failure to register under the vacation
475 rental registration program.

476 2. Local governments may charge a fee of no more than \$50
477 for processing an individual registration application or \$100
478 for processing a collective registration application. A local
479 law, ordinance, or regulation may not require renewal of a
480 registration more than once per year. However, if there is a
481 change of ownership, the new owner may be required to submit a
482 new application for registration.

483 3. As a condition of registration, the local law,
484 ordinance, or regulation may only require the owner or operator
485 of a vacation rental to:

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

488 b. Obtain a license as a transient public lodging
489 establishment issued by the division within 60 days after local
490 registration.

491 c. Obtain all required tax registrations, receipts, or
492 certificates issued by the Department of Revenue, a county, or a
493 municipal government.

494 d. Update required information on a continuing basis to
495 ensure it is current.

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

499 f. Designate and maintain at all times a responsible party
500 who is capable of responding to complaints and other immediate

501 problems related to the vacation rental, including being
502 available by telephone at a listed phone number.

503 g. Pay in full all recorded municipal or county code liens
504 against the subject property. The local government may withdraw
505 its acceptance of a registration on the basis of an unsatisfied
506 recorded municipal or county code lien.

507 4.a. Within 15 business days after receiving an
508 application for registration of a vacation rental, the local
509 government must review the application for completeness and
510 accept the registration of the vacation rental or issue a
511 written notice specifying with particularity any areas that are
512 deficient. Such notice may be provided by United States mail or
513 electronically.

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

518 c. When a local government denies an application for
519 registration of a vacation rental, the local government must
520 give written notice to the applicant. Such notice may be
521 provided by United States mail or electronically. The notice
522 must specify with particularity the factual reasons for the
523 denial and include a citation to the applicable portions of an
524 ordinance, a rule, a statute, or other legal authority for the
525 denial of the registration. A local government may not deny any

526 applicant from reapplying if the applicant cures the identified
527 deficiencies.

528 d. If the local government fails to accept or deny the
529 registration within the timeframes provided in this
530 subparagraph, the application is deemed accepted.

531 e. Upon an accepted registration of a vacation rental, a
532 local government shall assign a unique registration number to
533 the vacation rental or other indicia of registration and provide
534 the registration number or other indicia of registration to the
535 owner or operator of the vacation rental in writing or
536 electronically.

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

539 a. The operation of the subject premises violates a
540 registration requirement authorized pursuant to this paragraph
541 or a local law, ordinance, or regulation that does not apply
542 solely to vacation rentals; or

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

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

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

550 509.241 Licenses required; exceptions.—

551 (2) APPLICATION FOR LICENSE.—Each person who plans to open
552 a public lodging establishment or a public food service
553 establishment shall apply for and receive a license from the
554 division before ~~prior to~~ the commencement of operation. A
555 condominium association, as defined in s. 718.103, which does
556 not own any units classified as vacation rentals or timeshare
557 projects under s. 509.242(1)(c) or (g) is not required to apply
558 for or receive a public lodging establishment license. All
559 applications for a vacation rental license must, if applicable,
560 include the local registration number or other proof of
561 registration required by local law, ordinance, or regulation.
562 Upon receiving an application for a vacation rental license, the
563 division may grant a temporary license that authorizes the
564 vacation rental to begin operation while the application is
565 pending and to post the information required under s.
566 509.243(1)(c). The temporary license automatically expires upon
567 final agency action regarding the license application.

568 (3) DISPLAY OF LICENSE.—Any license issued by the division
569 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
570 ~~the office or lobby of the~~ licensed establishment. Public food
571 service establishments that ~~which~~ offer catering services must
572 ~~shall~~ display their license number on all advertising for
573 catering services. The owner or operator of a vacation rental
574 offered for transient occupancy through an advertising platform
575 must also display the vacation rental license number and, if

576 applicable, the local registration number.

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

579 509.243 Advertising platforms.—

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

582 1. Include in the advertisement the vacation rental
583 license number and, if applicable, the local registration
584 number; and

585 2. Attest to the best of the person's knowledge that the
586 license number for the vacation rental property and the local
587 registration are current, valid, and accurately stated in the
588 advertisement.

589 (b) An advertising platform must display the vacation
590 rental license number and, if applicable, the local registration
591 number. Effective July 1, 2024, the advertising platform must
592 check that the vacation rental license number provided by the
593 owner or operator appears as current in the information posted
594 by the division pursuant to paragraph (c) and applies to the
595 subject vacation rental before publishing the advertisement on
596 its platform and again at the end of each calendar quarter that
597 the advertisement remains on its platform.

598 (c) By July 1, 2024, the division shall maintain vacation
599 rental license information in a readily accessible electronic
600 format that is sufficient to facilitate prompt compliance with

601 the requirements of this subsection by an advertising platform
602 or a person placing an advertisement on an advertising platform
603 for transient rental of a vacation rental.

604 (2) An advertising platform must remove from public view
605 an advertisement or a listing from its online application,
606 software, website, or system within 15 business days after being
607 notified by the division in writing that the subject
608 advertisement or listing for the rental of a vacation rental
609 located in this state fails to display a valid license number
610 issued by the division.

611 (3) If a guest uses a payment system on or through an
612 advertising platform to pay for the rental of a vacation rental
613 located in this state, the advertising platform must collect and
614 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
615 212.03, 212.0305, and 212.055 related to the rental as provided
616 in s. 212.03(2)(b).

617 (4) If the division has probable cause to believe that a
618 person not licensed by the division has violated this chapter or
619 any rule adopted pursuant thereto, the division may issue and
620 deliver to such person a notice to cease and desist from the
621 violation. The issuance of a notice to cease and desist does not
622 constitute agency action for which a hearing under s. 120.569 or
623 s. 120.57 may be sought. For the purpose of enforcing a cease
624 and desist notice, the division may file a proceeding in the
625 name of the state seeking the issuance of an injunction or a

626 writ of mandamus against any person who violates any provision
627 of the notice. If the division is required to seek enforcement
628 of the notice for a penalty pursuant to s. 120.69, it is
629 entitled to collect attorney fees and costs, together with any
630 cost of collection.

631 (5) The division may fine an advertising platform an
632 amount not to exceed \$1,000 per offense for violations of this
633 section or of the rules of the division. For the purposes of
634 this subsection, the division may regard as a separate offense
635 each day or portion of a day in which an advertising platform is
636 operated in violation of this section or rules of the division.
637 The division shall issue a written warning or notice and provide
638 the advertising platform 15 days to cure a violation before
639 commencing any legal proceeding under subsection (4).

640 (6) Advertising platforms shall adopt an
641 antidiscrimination policy to help prevent discrimination among
642 their users and shall inform all users of their services that it
643 is illegal to refuse accommodation to an individual based on
644 race, creed, color, sex, pregnancy, physical disability, or
645 national origin pursuant to s. 509.092.

646 (7) Advertising platforms that comply with the
647 requirements of this section are deemed to be in compliance with
648 the requirements of this chapter. This section does not create
649 and is not intended to create a private cause of action against
650 advertising platforms. An advertising platform may not be held

651 liable for any action it takes voluntarily in good faith in
652 relation to its users to comply with this chapter or the
653 advertising platform's terms of service.

654 Section 6. Subsections (10) and (11) are added to section
655 509.261, Florida Statutes, to read:

656 509.261 Revocation or suspension of licenses; fines;
657 procedure.—

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

661 (a) The operation of the subject premises violates the
662 terms of an applicable lease or property restriction, including
663 any property restriction adopted pursuant to chapter 718,
664 chapter 719, or chapter 720, as determined by a final order of a
665 court of competent jurisdiction or a written decision by an
666 arbitrator authorized to arbitrate a dispute relating to the
667 subject property and a lease or property restriction;

668 (b) The owner or operator fails to provide proof of
669 registration, if required by local law, ordinance, or
670 regulation;

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

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

676 (11) The division may suspend, for a period of not more
 677 than 30 days, a vacation rental license when the owner or
 678 operator has been found by the code enforcement board, pursuant
 679 to s. 162.06, to have two or more code violations related to the
 680 vacation rental during a period of 90 days. The division shall
 681 issue a written warning or notice and provide an opportunity to
 682 cure a violation before commencing any legal proceeding under
 683 this subsection.

684 Section 7. Paragraph (n) of subsection (2) of section
 685 775.21, Florida Statutes, is amended to read:

686 775.21 The Florida Sexual Predators Act.—

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

688 (n) "Temporary residence" means a place where the person
 689 abides, lodges, or resides, including, but not limited to,
 690 vacation, business, or personal travel destinations in or out of
 691 this state, for a period of 3 or more days in the aggregate
 692 during any calendar year and which is not the person's permanent
 693 address or, for a person whose permanent residence is not in
 694 this state, a place where the person is employed, practices a
 695 vocation, or is enrolled as a student for any period of time in
 696 this state. The term also includes a vacation rental, as defined
 697 in s. 509.242(1)(c), where a person lodges for 24 hours or more.

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

700 159.27 Definitions.—The following words and terms, unless

701 the context clearly indicates a different meaning, shall have
 702 the following meanings:

703 (12) "Public lodging or restaurant facility" means
 704 property used for any public lodging establishment as defined in
 705 s. 509.242 or public food service establishment as defined in s.
 706 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
 707 necessary to, another facility qualifying under this part.

708 Section 9. Paragraph (jj) of subsection (7) of section
 709 212.08, Florida Statutes, is amended to read:

710 212.08 Sales, rental, use, consumption, distribution, and
 711 storage tax; specified exemptions.—The sale at retail, the
 712 rental, the use, the consumption, the distribution, and the
 713 storage to be used or consumed in this state of the following
 714 are hereby specifically exempt from the tax imposed by this
 715 chapter.

716 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 717 entity by this chapter do not inure to any transaction that is
 718 otherwise taxable under this chapter when payment is made by a
 719 representative or employee of the entity by any means,
 720 including, but not limited to, cash, check, or credit card, even
 721 when that representative or employee is subsequently reimbursed
 722 by the entity. In addition, exemptions provided to any entity by
 723 this subsection do not inure to any transaction that is
 724 otherwise taxable under this chapter unless the entity has
 725 obtained a sales tax exemption certificate from the department

726 or the entity obtains or provides other documentation as
727 required by the department. Eligible purchases or leases made
728 with such a certificate must be in strict compliance with this
729 subsection and departmental rules, and any person who makes an
730 exempt purchase with a certificate that is not in strict
731 compliance with this subsection and the rules is liable for and
732 shall pay the tax. The department may adopt rules to administer
733 this subsection.

734 (jj) *Complimentary meals.*—Also exempt from the tax imposed
735 by this chapter are food or drinks that are furnished as part of
736 a packaged room rate by any person offering for rent or lease
737 any transient living accommodations as described in s. 509.013
738 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
739 and which are subject to the tax under s. 212.03, if a separate
740 charge or specific amount for the food or drinks is not shown.
741 Such food or drinks are considered to be sold at retail as part
742 of the total charge for the transient living accommodations.
743 Moreover, the person offering the accommodations is not
744 considered to be the consumer of items purchased in furnishing
745 such food or drinks and may purchase those items under
746 conditions of a sale for resale.

747 Section 10. Paragraph (b) of subsection (4) of section
748 316.1955, Florida Statutes, is amended to read:

749 316.1955 Enforcement of parking requirements for persons
750 who have disabilities.—

751 (4)

752 (b) Notwithstanding paragraph (a), a theme park or an
 753 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
 754 which provides parking in designated areas for persons who have
 755 disabilities may allow any vehicle that is transporting a person
 756 who has a disability to remain parked in a space reserved for
 757 persons who have disabilities throughout the period the theme
 758 park is open to the public for that day.

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

761 404.056 Environmental radiation standards and projects;
 762 certification of persons performing measurement or mitigation
 763 services; mandatory testing; notification on real estate
 764 documents; rules.—

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

771
 772 "RADON GAS: Radon is a naturally occurring radioactive gas
 773 that, when it has accumulated in a building in sufficient
 774 quantities, may present health risks to persons who are exposed
 775 to it over time. Levels of radon that exceed federal and state

776 | guidelines have been found in buildings in Florida. Additional
 777 | information regarding radon and radon testing may be obtained
 778 | from your county health department."
 779 |

780 | The requirements of this subsection do not apply to any
 781 | residential transient occupancy, as described in s. 509.013 ~~s.~~
 782 | ~~509.013(12)~~, provided that such occupancy is 45 days or less in
 783 | duration.

784 | Section 12. Subsection (6) of section 477.0135, Florida
 785 | Statutes, is amended to read:

786 | 477.0135 Exemptions.—

787 | (6) A license is not required of any individual providing
 788 | makeup or special effects services in a theme park or
 789 | entertainment complex to an actor, stunt person, musician,
 790 | extra, or other talent, or providing makeup or special effects
 791 | services to the general public. The term "theme park or
 792 | entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
 793 | ~~509.013(9)~~.

794 | Section 13. Paragraph (b) of subsection (2) of section
 795 | 509.221, Florida Statutes, is amended to read:

796 | 509.221 Sanitary regulations.—

797 | (2)

798 | (b) Within a theme park or entertainment complex as
 799 | defined in s. 509.013 ~~s. 509.013(9)~~, the bathrooms are not
 800 | required to be in the same building as the public food service

801 establishment, so long as they are reasonably accessible.

802 Section 14. Paragraph (b) of subsection (5) of section
803 553.5041, Florida Statutes, is amended to read:

804 553.5041 Parking spaces for persons who have
805 disabilities.—

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

809 (b) If there are multiple entrances or multiple retail
810 stores, the parking spaces must be dispersed to provide parking
811 at the nearest accessible entrance. If a theme park or an
812 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
813 provides parking in several lots or areas from which access to
814 the theme park or entertainment complex is provided, a single
815 lot or area may be designated for parking by persons who have
816 disabilities, if the lot or area is located on the shortest
817 accessible route to an accessible entrance to the theme park or
818 entertainment complex or to transportation to such an accessible
819 entrance.

820 Section 15. Paragraph (b) of subsection (5) of section
821 559.955, Florida Statutes, is amended to read:

822 559.955 Home-based businesses; local government
823 restrictions.—

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

825 (b) Local laws, ordinances, or regulations related to

826 transient public lodging establishments, as defined in s.
827 509.013 ~~s. 509.013(4)(a)1.~~, that are not otherwise preempted
828 under chapter 509.

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

831 705.17 Exceptions.—

832 (2) Sections 705.1015-705.106 do not apply to any personal
833 property lost or abandoned on premises located within a theme
834 park or entertainment complex, as defined in s. 509.013 ~~s.~~
835 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
836 on the premises of a public food service establishment or a
837 public lodging establishment licensed under part I of chapter
838 509, if the owner or operator of such premises elects to comply
839 with s. 705.185.

840 Section 17. Section 705.185, Florida Statutes, is amended
841 to read:

842 705.185 Disposal of personal property lost or abandoned on
843 the premises of certain facilities.—When any lost or abandoned
844 personal property is found on premises located within a theme
845 park or entertainment complex, as defined in s. 509.013 ~~s.~~
846 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
847 on the premises of a public food service establishment or a
848 public lodging establishment licensed under part I of chapter
849 509, if the owner or operator of such premises elects to comply
850 with this section, any lost or abandoned property must be

851 delivered to such owner or operator, who must take charge of the
852 property and make a record of the date such property was found.
853 If the property is not claimed by its owner within 30 days after
854 it is found, or a longer period of time as may be deemed
855 appropriate by the owner or operator of the premises, the owner
856 or operator of the premises may not sell and must dispose of the
857 property or donate it to a charitable institution that is exempt
858 from federal income tax under s. 501(c)(3) of the Internal
859 Revenue Code for sale or other disposal as the charitable
860 institution deems appropriate. The rightful owner of the
861 property may reclaim the property from the owner or operator of
862 the premises at any time before the disposal or donation of the
863 property in accordance with this section and the established
864 policies and procedures of the owner or operator of the
865 premises. A charitable institution that accepts an electronic
866 device, as defined in s. 815.03(9), access to which is not
867 secured by a password or other personal identification
868 technology, shall make a reasonable effort to delete all
869 personal data from the electronic device before its sale or
870 disposal.

871 Section 18. Section 717.1355, Florida Statutes, is amended
872 to read:

873 717.1355 Theme park and entertainment complex tickets.—
874 This chapter does not apply to any tickets for admission to a
875 theme park or entertainment complex as defined in s. 509.013 ~~s.~~

876 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
 877 recreational activity within such theme park or entertainment
 878 complex.

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

881 877.24 Nonapplication of s. 877.22.—Section 877.22 does
 882 not apply to a minor who is:

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

886 Section 20. The application of this act does not supersede
 887 any current or future declaration or declaration of condominium
 888 adopted pursuant to chapter 718, Florida Statutes, cooperative
 889 document adopted pursuant to chapter 719, Florida Statutes, or
 890 declaration or declaration of covenant adopted pursuant to
 891 chapter 720, Florida Statutes.

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

897 (2) Notwithstanding any other law, emergency rules adopted
 898 pursuant to subsection (1) are effective for 6 months after
 899 adoption and may be renewed during the pendency of procedures to
 900 adopt permanent rules addressing the subject of the emergency

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901 | rules.

902 | (3) This section expires January 1, 2026.

903 | Section 22. Except as otherwise expressly provided in this

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