

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"; making technical changes; amending s.  
8           509.032, F.S.; adding licensing to the regulated  
9           activities of public lodging establishments and public  
10          food service establishments which are preempted to the  
11          state; providing applicability; revising an exception  
12          to the prohibition against certain local regulation of  
13          vacation rentals; providing applicability; preempting  
14          the regulation of advertising platforms to the state;  
15          authorizing the adoption of local laws, ordinances, or  
16          regulations that require the registration of vacation  
17          rentals; authorizing local governments to adopt  
18          vacation rental registration programs and impose fines  
19          for failure to register; authorizing local governments  
20          to charge a specified fee for processing registration  
21          applications; authorizing local laws, ordinances, or  
22          regulations to require annual renewal of a  
23          registration and to charge a fee for such renewal;  
24          providing that a change in ownership may require a new  
25          application for registration; authorizing local

26 governments to charge a reasonable fee to inspect a  
 27 vacation rental for a specified purpose; specifying  
 28 requirements and procedures for, and limitations on,  
 29 local vacation rental registration programs;  
 30 authorizing local governments to fine vacation rental  
 31 operators under certain circumstances; specifying  
 32 procedures related to the imposition of fines;  
 33 providing applicability relating to certain money  
 34 judgment provisions; requiring local governments to  
 35 issue a written notice of violation under certain  
 36 circumstances; requiring the code enforcement board or  
 37 special magistrate to make certain recommendations  
 38 under specified circumstances; authorizing local  
 39 governments to suspend an owner's vacation rental  
 40 registration for specified periods of time;  
 41 prohibiting local governments from suspending an  
 42 owner's vacation rental registration for violations  
 43 that are not directly related to the vacation rental  
 44 premises; requiring local governments to provide  
 45 notice of registration suspension, within a specified  
 46 timeframe, to vacation rental operators and the  
 47 Division of Hotels and Restaurants of the Department  
 48 of Business and Professional Regulation; providing  
 49 requirements for such notice; requiring, by a certain  
 50 date, that local governments use the vacation rental

51 information system to provide such notice to the  
52 division; providing that local governments may revoke  
53 or refuse to renew a vacation rental registration  
54 under certain circumstances; requiring local  
55 governments to provide notice of termination of or  
56 refusal to renew a vacation rental registration to  
57 vacation rental operators and the division within a  
58 specified timeframe; requiring, by a certain date,  
59 that local governments use the vacation rental  
60 information system to provide such notice to the  
61 division; providing that vacation rental owners may  
62 appeal a denial, suspension, or termination of, or a  
63 refusal to renew, the registration of a vacation  
64 rental; providing procedures for such appeal;  
65 providing construction; amending s. 509.241, F.S.;  
66 authorizing the division to issue temporary licenses  
67 upon receipt of vacation rental license applications  
68 while such applications are pending; providing for  
69 expiration of such licenses; requiring that any  
70 license issued by the division be conspicuously  
71 displayed to the public inside the licensed  
72 establishment; requiring that operators of vacation  
73 rentals which offer a vacation rental for transient  
74 occupancy through an advertising platform also display  
75 to the public inside the vacation rental its local

76 registration number, if applicable; requiring  
77 licensees or licensed agents managing a license  
78 classified as a vacation rental to submit local  
79 vacation rental registration numbers, if applicable,  
80 within a specified timeframe to the division through  
81 the division's online system; requiring the division  
82 to include a unique identifier on each vacation rental  
83 license issued which identifies each individual  
84 vacation rental dwelling or unit; creating s. 509.243,  
85 F.S.; requiring advertising platforms to require that  
86 persons placing advertisements or listings for  
87 vacation rentals include certain information in the  
88 advertisements or listings and attest to certain  
89 information; requiring advertising platforms to  
90 display certain information; requiring, as of a  
91 specified date, advertising platforms to verify  
92 certain information before publishing an advertisement  
93 or listing on their platforms and to remove from  
94 public view an advertisement or a listing under  
95 certain circumstances; requiring advertising platforms  
96 to collect and remit specified taxes for certain  
97 transactions; authorizing the division to issue and  
98 deliver a notice to cease and desist for certain  
99 violations; providing that such notice does not  
100 constitute agency action for which certain hearings

101 may be sought; authorizing the division to issue cease  
102 and desist notices in certain circumstances; providing  
103 that issuance of such notice does not constitute an  
104 agency action; authorizing the division to file  
105 certain proceedings for the purpose of enforcing a  
106 cease and desist notice; authorizing the division to  
107 collect attorney fees and costs under certain  
108 circumstances; authorizing the division to impose a  
109 fine on advertising platforms for certain violations;  
110 requiring the division to issue written notice of  
111 violations to advertising platforms before commencing  
112 certain legal proceedings; requiring advertising  
113 platforms to adopt an antidiscrimination policy and to  
114 inform their users of the policy's provisions;  
115 providing construction; creating s. 509.244, F.S.;  
116 defining the term "application program interface";  
117 requiring the division, by a specified date, to create  
118 and maintain a certain vacation rental information  
119 system; specifying requirements for the system;  
120 amending s. 509.261, F.S.; authorizing the division to  
121 revoke, refuse to issue or renew, or suspend vacation  
122 rental licenses under certain circumstances; requiring  
123 the division to specify the license number of the  
124 vacation rental dwelling or unit which has been  
125 revoked, not renewed, or suspended; requiring the

126 department to input such status in the vacation rental  
 127 information system; requiring the division's vacation  
 128 rental license suspension to run concurrently with a  
 129 local vacation rental registration suspension;  
 130 amending ss. 159.27, 212.08, 316.1955, 404.056,  
 131 477.0135, 509.221, 553.5041, 559.955, 561.20, 705.17,  
 132 705.185, 717.1355, and 877.24, F.S.; conforming cross-  
 133 references; providing construction; authorizing the  
 134 Department of Revenue to adopt emergency rules;  
 135 providing requirements and an expiration date for the  
 136 emergency rules; providing for the expiration of such  
 137 rulemaking authority; providing effective dates.

138

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

140

141 Section 1. Effective January 1, 2025, subsection (2) of  
 142 section 212.03, Florida Statutes, is amended to read:

143 212.03 Transient rentals tax; rate, procedure,  
 144 enforcement, exemptions.—

145 (2) (a) The tax provided for in this section is herein  
 146 ~~shall be~~ in addition to the total amount of the rental, must  
 147 ~~shall~~ be charged by the lessor or person receiving the rent in  
 148 and by said rental arrangement to the lessee or person paying  
 149 the rental, and is ~~shall be~~ due and payable at the time of the  
 150 receipt of such rental payment by the lessor or person, as

151 defined in this chapter, who receives such ~~said~~ rental or  
 152 payment. The owner, lessor, or person receiving the rent shall  
 153 remit the tax to the department at the times and in the manner  
 154 hereinafter provided for dealers to remit taxes under this  
 155 chapter. The same duties imposed by this chapter upon dealers in  
 156 tangible personal property respecting the collection and  
 157 remission of the tax; the making of returns; the keeping of  
 158 books, records, and accounts; and the compliance with the rules  
 159 and regulations of the department in the administration of this  
 160 chapter ~~shall~~ apply to and are ~~be~~ binding upon all persons who  
 161 manage or operate hotels, apartment houses, roominghouses,  
 162 tourist and trailer camps, and the rental of condominium units,  
 163 and to all persons who collect or receive such rents on behalf  
 164 of such owner or lessor taxable under this chapter.

165 (b) If a guest uses a payment system on or through an  
 166 advertising platform as defined in s. 509.013 to pay for the  
 167 rental of a vacation rental located in this state, the  
 168 advertising platform must collect and remit taxes as provided in  
 169 this paragraph.

170 1. An advertising platform that owns, operates, or manages  
 171 a vacation rental or that is related within the meaning of s.  
 172 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of  
 173 1986, as amended, to a person who owns, operates, or manages the  
 174 vacation rental shall collect and remit all taxes due under this  
 175 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and

176 212.055 which are related to the rental.

177 2. An advertising platform to which subparagraph 1. does  
 178 not apply shall collect and remit all taxes due from the owner,  
 179 operator, or manager under this section and ss. 125.0104,  
 180 125.0108, 205.044, 212.0305, and 212.055 which are related to  
 181 the rental. Of the total amount paid by the lessee or rentee,  
 182 the amount retained by the advertising platform for reservation  
 183 or payment services is not taxable under this section or ss.  
 184 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

185  
 186 In order to facilitate the remittance of such taxes, the  
 187 department and counties that have elected to self-administer the  
 188 taxes imposed under chapter 125 shall allow advertising  
 189 platforms to register, collect, and remit such taxes.

190 Section 2. Section 509.013, Florida Statutes, is reordered  
 191 and amended to read:

192 509.013 Definitions.—As used in this chapter, except as  
 193 provided in subsection (14), the term:

194 (1) "Advertising platform" means a person as defined in s.  
 195 1.01(3) which:

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

200 (b) Provides or maintains a marketplace for the renting of



201 a vacation rental for transient occupancy; and  
 202 (c) Provides a reservation or payment system that  
 203 facilitates a transaction for the renting of a vacation rental  
 204 for transient occupancy and for which the person collects or  
 205 receives, directly or indirectly, a fee in connection with the  
 206 reservation or payment service provided for the rental  
 207 transaction.

208 (3)-(1) "Division" means the Division of Hotels and  
 209 Restaurants of the Department of Business and Professional  
 210 Regulation.

211 (8)-(2) "Operator" means the owner, licensee, proprietor,  
 212 lessee, manager, assistant manager, or appointed agent of a  
 213 public lodging establishment or public food service  
 214 establishment.

215 (4)-(3) "Guest" means any patron, customer, tenant, lodger,  
 216 boarder, or occupant of a public lodging establishment or public  
 217 food service establishment.

218 (10) (a)-(4)-(a) "Public lodging establishment" includes a  
 219 transient public lodging establishment as defined in  
 220 subparagraph 2 ~~1~~. and a nontransient public lodging  
 221 establishment as defined in subparagraph 1 ~~2~~.

222 2.1- "Transient public lodging establishment" means any  
 223 unit, group of units, dwelling, building, or group of buildings  
 224 within a single complex of buildings which is rented to guests  
 225 more than three times in a calendar year for periods of less

HB 1537

2024

226 than 30 days or 1 calendar month, whichever is less, or which is  
227 advertised or held out to the public as a place regularly rented  
228 to guests.

229 ~~1.2.~~ "Nontransient public lodging establishment" means any  
230 unit, group of units, dwelling, building, or group of buildings  
231 within a single complex of buildings which is rented to guests  
232 for periods of at least 30 days or 1 calendar month, whichever  
233 is less, or which is advertised or held out to the public as a  
234 place regularly rented to guests for periods of at least 30 days  
235 or 1 calendar month.

236  
237 License classifications of public lodging establishments, and  
238 the definitions therefor, are as provided ~~set out~~ in s. 509.242.  
239 For the purpose of licensure, the term does not include  
240 condominium common elements as defined in s. 718.103.

241 (b) The following are not considered public lodging  
242 establishments ~~excluded from the definitions in paragraph (a):~~

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

246 2. Any facility certified or licensed and regulated by the  
247 Agency for Health Care Administration or the Department of  
248 Children and Families or other similar place regulated under s.  
249 381.0072.

250 3. Any place renting four rental units or less, unless the

251 rental units are advertised or held out to the public to be  
 252 places that are regularly rented to transients.

253 4. Any unit or group of units in a condominium,  
 254 cooperative, or timeshare plan and any individually or  
 255 collectively owned one-family, two-family, three-family, or  
 256 four-family dwelling house or dwelling unit that is rented for  
 257 periods of at least 30 days or 1 calendar month, whichever is  
 258 less, and that is not advertised or held out to the public as a  
 259 place regularly rented for periods of less than 1 calendar  
 260 month, provided that no more than four rental units within a  
 261 single complex of buildings are available for rent.

262 5. Any migrant labor camp or residential migrant housing  
 263 permitted by the Department of Health under ss. 381.008-  
 264 381.00895.

265 6. Any establishment inspected by the Department of Health  
 266 and regulated by chapter 513.

267 7. A facility operated by a nonprofit which provides Any  
 268 ~~nonprofit organization that operates a facility providing~~  
 269 housing only to patients, patients' families, and patients'  
 270 caregivers and not to the general public.

271 8. Any apartment building inspected by the United States  
 272 Department of Housing and Urban Development or other entity  
 273 acting on the department's behalf which ~~that~~ is designated  
 274 primarily as housing for persons at least 62 years of age. The  
 275 division may require the operator of the apartment building to

276 attest in writing that such building meets the criteria provided  
 277 in this subparagraph. The division may adopt rules to implement  
 278 this requirement.

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

283 (9) (a) (5) (a) "Public food service establishment" means any  
 284 building, vehicle, place, or structure, or any room or division  
 285 in a building, vehicle, place, or structure where food is  
 286 prepared, served, or sold for immediate consumption on or in the  
 287 vicinity of the premises; called for or taken out by customers;  
 288 or prepared before ~~prior to~~ being delivered to another location  
 289 for consumption. The term includes a culinary education program,  
 290 as defined in s. 381.0072(2), which offers, prepares, serves, or  
 291 sells food to the general public, regardless of whether it is  
 292 inspected by another state agency for compliance with sanitation  
 293 standards.

294 (b) The following are not considered public food service  
 295 establishments ~~excluded from the definition in paragraph (a):~~

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

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

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

HB 1537

2024

301           2. Any eating place maintained and operated by a church or  
302 a religious, nonprofit fraternal, or nonprofit civic  
303 organization:

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

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

307

308 Upon request by the division, a church or a religious, nonprofit  
309 fraternal, or nonprofit civic organization claiming an exclusion  
310 under this subparagraph must provide the division documentation  
311 of its status as a church or a religious, nonprofit fraternal,  
312 or nonprofit civic organization.

313           3. Any eating place maintained and operated by an  
314 individual or entity at a food contest, cook-off, or a temporary  
315 event lasting from 1 to 3 days which is hosted by a church or a  
316 religious, nonprofit fraternal, or nonprofit civic organization.  
317 Upon request by the division, the event host must provide the  
318 division documentation of its status as a church or a religious,  
319 nonprofit fraternal, or nonprofit civic organization.

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

322           5. Any eating place maintained by a facility certified or  
323 licensed and regulated by the Agency for Health Care  
324 Administration or the Department of Children and Families or  
325 other similar place that is regulated under s. 381.0072.

326           6. Any place of business issued a permit or inspected by  
 327 the Department of Agriculture and Consumer Services under s.  
 328 500.12.

329           7. Any place of business where the food available for  
 330 consumption is limited to ice, beverages with or without  
 331 garnishment, popcorn, or prepackaged items sold without  
 332 additions or preparation.

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

336           9. Any vending machine that dispenses any food or  
 337 beverages other than potentially hazardous foods, as defined by  
 338 division rule.

339           10. Any vending machine that dispenses potentially  
 340 hazardous foods ~~food~~ and ~~which~~ is located in a facility  
 341 regulated under s. 381.0072.

342           11. Any research and development test kitchen limited to  
 343 the use of employees and which is not open to the general  
 344 public.

345           (2)~~(6)~~ "Director" means the Director of the Division of  
 346 Hotels and Restaurants of the Department of Business and  
 347 Professional Regulation.

348           (11)~~(7)~~ "Single complex of buildings" means all buildings  
 349 or structures that are owned, managed, controlled, or operated  
 350 under one business name and are situated on the same tract or

351 plot of land that is not separated by a public street or  
352 highway.

353 (12)~~(8)~~ "Temporary food service event" means any event of  
354 30 days or less in duration where food is prepared, served, or  
355 sold to the general public.

356 (13)~~(9)~~ "Theme park or entertainment complex" means a  
357 complex comprised of at least 25 contiguous acres owned and  
358 controlled by the same business entity and which contains  
359 permanent exhibitions and a variety of recreational activities  
360 and has a minimum of 1 million visitors annually.

361 (14)~~(10)~~ "Third-party provider" means, for purposes of s.  
362 509.049, any provider of an approved food safety training  
363 program that provides training or such a training program to a  
364 public food service establishment that is not under common  
365 ownership or control with the provider.

366 (16)~~(11)~~ "Transient establishment" means any public  
367 lodging establishment that is rented or leased to guests by an  
368 operator whose intention is that such guests' occupancy will be  
369 temporary.

370 (17)~~(12)~~ "Transient occupancy" means occupancy when it is  
371 the intention of the parties that the occupancy will be  
372 temporary. There is a rebuttable presumption that, when the  
373 dwelling unit occupied is not the sole residence of the guest,  
374 the occupancy is transient.

375 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

376        (6)~~(14)~~ "Nontransient establishment" means any public  
 377 lodging establishment that is rented or leased to guests by an  
 378 operator whose intention is that the dwelling unit occupied will  
 379 be the sole residence of the guest.

380        (7)~~(15)~~ "Nontransient occupancy" means occupancy when it  
 381 is the intention of the parties that the occupancy will not be  
 382 temporary. There is a rebuttable presumption that, when the  
 383 dwelling unit occupied is the sole residence of the guest, the  
 384 occupancy is nontransient.

385        (5)~~(16)~~ "Nontransient" means a guest in nontransient  
 386 occupancy.

387        Section 3. Paragraph (c) of subsection (3) and subsection  
 388 (7) of section 509.032, Florida Statutes, are amended, and  
 389 subsection (8) is added to that section, to read:

390        509.032 Duties.—

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

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

396        1. Sponsors of temporary food service events shall notify  
 397 the division not less than 3 days before the scheduled event of  
 398 the type of food service proposed, the time and location of the  
 399 event, a complete list of food service vendors participating in  
 400 the event, the number of individual food service facilities each



401 vendor will operate at the event, and the identification number  
402 of each food service vendor's current license as a public food  
403 service establishment or temporary food service event licensee.  
404 Notification may be completed orally, by telephone, in person,  
405 or in writing. A public food service establishment or food  
406 service vendor may not use this notification process to  
407 circumvent the license requirements of this chapter.

408 2. The division shall keep a record of all notifications  
409 received for proposed temporary food service events and shall  
410 provide appropriate educational materials to the event sponsors  
411 and notify the event sponsors of the availability of the food-  
412 recovery brochure developed under s. 595.420.

413 3.a. ~~Unless excluded under s. 509.013(5)(b),~~ A public food  
414 service establishment or other food service vendor must obtain  
415 one of the following classes of license from the division: an  
416 individual license, for a fee of no more than \$105, for each  
417 temporary food service event in which it participates; or an  
418 annual license, for a fee of no more than \$1,000, which ~~that~~  
419 entitles the licensee to participate in an unlimited number of  
420 food service events during the license period. The division  
421 shall establish license fees, by rule, and may limit the number  
422 of food service facilities a licensee may operate at a  
423 particular temporary food service event under a single license.

424 b. Public food service establishments holding current  
425 licenses from the division may operate under the regulations of

HB 1537

2024

426 such a license at temporary food service events.

427 (7) PREEMPTION AUTHORITY.—

428 (a) The regulation of public lodging establishments and  
429 public food service establishments, including, but not limited  
430 to, sanitation standards, licensing, inspections, training and  
431 testing of personnel, and matters related to the nutritional  
432 content and marketing of foods offered in such establishments,  
433 is preempted to the state. This paragraph does not preempt the  
434 authority of a local government or local enforcement district to  
435 conduct inspections of public lodging and public food service  
436 establishments for compliance with the Florida Building Code and  
437 the Florida Fire Prevention Code, pursuant to ss. 553.80 and  
438 633.206.

439 (b) A local law, ordinance, or regulation may not prohibit  
440 vacation rentals or regulate the duration or frequency of rental  
441 of vacation rentals. This paragraph and subsection (8) do ~~does~~  
442 not apply to any local law, ordinance, or regulation adopted on  
443 or before June 1, 2011, including such a law, ordinance, or  
444 regulation that is amended to be less restrictive or to comply  
445 with the local registration requirements provided in subsection  
446 (8), or when a law, ordinance, or regulation adopted after June  
447 1, 2011, regulates vacation rentals, if such law, ordinance, or  
448 regulation is less restrictive than a law, ordinance, or  
449 regulation that was in effect on June 1, 2011.

450 (c) Paragraph (b) and subsection (8) do ~~does~~ not apply to

451 any local law, ordinance, or regulation exclusively relating to  
452 property valuation as a criterion for vacation rental if the  
453 local law, ordinance, or regulation is required to be approved  
454 by the state land planning agency pursuant to an area of  
455 critical state concern designation.

456 (d) The regulation of advertising platforms is preempted  
457 to the state.

458 (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;  
459 REVOCATIONS; FINES.—Notwithstanding paragraph (7)(a), a local  
460 law, ordinance, or regulation may require the registration of  
461 vacation rentals with a local vacation rental registration  
462 program. Local governments may implement a vacation rental  
463 registration program pursuant to this subsection and may impose  
464 a fine for failure to register under the local program.

465 (a) A local government may charge a fee of no more than  
466 \$150 per unit for processing a registration application. A local  
467 law, ordinance, or regulation may require annual renewal of a  
468 registration and may charge a renewal fee of no more than \$50  
469 per unit for processing of a registration renewal. However, if  
470 there is a change of ownership, the new owner may be required to  
471 submit a new application for registration. Subsequent to the  
472 registration of a vacation rental, a local government may charge  
473 a reasonable fee to inspect a vacation rental after registration  
474 for compliance with the Florida Building Code and the Florida  
475 Fire Prevention Code, described in ss. 553.80 and 633.206,

476 respectively.

477 (b) As a condition of registration or renewal of a  
478 vacation rental, a local law, ordinance, or regulation  
479 establishing a local vacation rental registration program may  
480 require the operator of a vacation rental to do only the  
481 following:

482 1. Submit identifying information about the owner and the  
483 owner's operator, if applicable, and the subject vacation rental  
484 premises.

485 2. Provide proof of a license with the unique identifier  
486 issued by the division to operate as a vacation rental.

487 3. Obtain all required tax registrations, receipts, or  
488 certificates issued by the Department of Revenue, a county, or a  
489 municipality.

490 4. Update required information on a continuing basis to  
491 ensure it is current.

492 5. Designate and maintain at all times a responsible party  
493 who is capable of responding to complaints or emergencies  
494 related to the vacation rental, including being available by  
495 telephone at a provided contact telephone number 24 hours a day,  
496 7 days a week, and receiving legal notice of violations on  
497 behalf of the operator. The responsible party has until 9 a.m.  
498 the next calendar day to respond to a complaint or emergency by  
499 telephone or otherwise.

500 6. State the maximum occupancy of the vacation rental

501 based on the number of sleeping accommodations for persons  
502 staying overnight in the vacation rental.

503 7. Pay in full all recorded municipal or county code liens  
504 against the subject vacation rental premises.

505 (c) Within 15 business days after receiving an application  
506 for registration of a vacation rental, a local government must  
507 review the application for completeness and accept the  
508 registration of the vacation rental or issue a written notice of  
509 denial.

510 1. The vacation rental operator and the local government  
511 may agree to a reasonable request to extend the timeframes  
512 provided in this paragraph, particularly in the event of a force  
513 majeure or other extraordinary circumstance.

514 2. If a local government fails to accept or deny the  
515 registration within the timeframes provided in this paragraph,  
516 the application is deemed accepted.

517 (d) If a local government denies a registration of a  
518 vacation rental, the local government must give written notice  
519 to the applicant. Such notice may be provided by United States  
520 mail or electronically. The notice must specify with  
521 particularity the factual reasons for the denial and include a  
522 citation to the applicable portions of the ordinance, rule,  
523 statute, or other legal authority for the denial of the  
524 registration. A local government may not prohibit an applicant  
525 from reapplying if the applicant cures the identified

526 deficiencies.

527 (e)1. Upon an accepted vacation rental registration, a  
528 local government shall assign a unique registration number to  
529 the vacation rental unit and provide the registration number or  
530 other indicia of registration to the vacation rental operator in  
531 writing or electronically.

532 2. The vacation rental operator must provide the vacation  
533 rental registration number to the division within 5 days after  
534 receipt of the registration number.

535 (f) A local government may fine a vacation rental operator  
536 up to \$300 if he or she:

537 1. Fails to continue to meet the registration requirements  
538 in paragraph (b); or

539 2. Is operating a vacation rental without registering with  
540 the local government as a vacation rental.

541 (g) A certified copy of an order imposing a fine may be  
542 recorded in the public records and thereafter constitutes a lien  
543 against the real property on which the violation exists and upon  
544 any other real or personal property owned by the violator. Upon  
545 petition to the circuit court, such order is enforceable in the  
546 same manner as a court judgment by the sheriffs of this state,  
547 including execution and levy against the personal property of  
548 the violator, but such order may not be deemed to be a court  
549 judgment except for enforcement purposes. A fine imposed  
550 pursuant to this subsection shall continue to accrue until the

551 violator comes into compliance or until judgment is rendered in  
552 a suit filed pursuant to this section, whichever occurs first. A  
553 lien arising from a fine imposed pursuant to this subsection  
554 runs in favor of the local government, and the local government  
555 may execute a satisfaction or release of lien. Three months or  
556 more after the filing of any such lien that remains unpaid, the  
557 local government may foreclose on the lien against the real  
558 property on which the violation exists or sue to recover a money  
559 judgment for the amount of the lien, plus accrued interest. A  
560 lien created pursuant to this part may not be foreclosed on real  
561 property that is a homestead under s. 4, Art. X of the State  
562 Constitution. The money judgment provisions of this section do  
563 not apply to real property or personal property that is covered  
564 under s. 4(a), Art. X of the State Constitution.

565 (h)1. If a vacation rental owner is found by the code  
566 enforcement board or special magistrate to have materially  
567 violated a local law, ordinance, or regulation that does not  
568 solely apply to vacation rentals and the violation is directly  
569 related to the owner's vacation rental premises, the local  
570 government must issue a written notice of such violation.

571 2. If the owner is found to have materially violated a  
572 local law, ordinance, or regulation as described in subparagraph  
573 1., the code enforcement board or special magistrate must make a  
574 recommendation to the local government as to whether an owner's  
575 vacation rental registration should be suspended.

576       3. The code enforcement board or special magistrate must  
577 recommend the suspension of the owner's vacation rental  
578 registration if the owner is found to have:

579       a. One or more violations on 5 separate days during a 60-  
580 day period;

581       b. One or more violations on 5 separate days during a 30-  
582 day period; or

583       c. One or more violations after two prior suspensions of  
584 an owner's vacation rental registration.

585       4. If the code enforcement board or special magistrate  
586 recommends suspension of an owner's vacation rental  
587 registration, a local government may suspend such registration  
588 for a period of:

589       a. Up to 30 days for one or more violations on 5 separate  
590 days during a 60-day period;

591       b. Up to 60 days for one or more violations on 5 separate  
592 days during a 30-day period; or

593       c. Up to 90 days for one or more violations after two  
594 prior suspensions of an owner's vacation rental registration.

595       5. A local government may not suspend an owner's vacation  
596 rental registration for violations of a local law, ordinance, or  
597 regulation which are not directly related to the vacation rental  
598 premises.

599       6. A local government must provide notice of the  
600 suspension of a vacation rental registration to the operator and



601 the division within 5 days after the suspension. The notice must  
602 include the start date of the suspension, which must be at least  
603 21 days after the suspension notice is sent to the operator and  
604 the division. Effective January 1, 2026, a local government must  
605 use the vacation rental information system described in s.  
606 509.244 to provide notice of the suspension of a vacation rental  
607 registration to the division.

608 (i)1. A local government may revoke or refuse to renew a  
609 vacation rental registration if:

610 a. An owner's vacation rental registration has been  
611 suspended three times pursuant to paragraph (h);

612 b. There is an unsatisfied recorded municipal lien or  
613 county lien on the real property of the vacation rental.

614 However, the local government must allow the vacation rental  
615 owner at least 60 days before the termination of a registration  
616 to satisfy the recorded municipal lien or county lien; or

617 c. The vacation rental premises and its owner are the  
618 subject of a final order or judgment by a court of competent  
619 jurisdiction lawfully directing the termination of the premises'  
620 use as a vacation rental.

621 2. A local government must provide notice of the  
622 termination of or refusal to renew a vacation rental  
623 registration to the operator and the division within 5 days  
624 after the termination or refusal to renew. The notice must  
625 include the date of termination or nonrenewal, which must be at

626 least 21 days after the notice is sent to the operator and the  
627 division. Effective January 1, 2026, a local government must use  
628 the vacation rental information system described in s. 509.244  
629 to provide notice of the termination of or refusal to renew a  
630 vacation rental registration to the division.

631 (j) A vacation rental owner may appeal a denial,  
632 suspension, or termination of a vacation rental registration, or  
633 a refusal to renew such registration, to the circuit court. An  
634 appeal must be filed within 30 days after the issuance of the  
635 denial, suspension, or termination of, or refusal to renew, the  
636 vacation rental registration. The court may assess and award  
637 reasonable attorney fees and costs and damages to a vacation  
638 rental owner.

639  
640 This subsection does not prohibit a local government from  
641 establishing a local law, ordinance, or regulation if it is  
642 uniformly applied without regard to whether the residential  
643 property is used as a vacation rental.

644 Section 4. Effective January 1, 2025, present paragraph  
645 (c) of subsection (4) of section 509.241, Florida Statutes, is  
646 redesignated as paragraph (d), a new paragraph (c) is added to  
647 that subsection, subsection (5) is added to that section, and  
648 subsections (2) and (3) of that section are amended, to read:

649 509.241 Licenses required; exceptions; division online  
650 accounts and transactions.-

651 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
652 a public lodging establishment or a public food service  
653 establishment shall apply for and receive a license from the  
654 division before ~~prior to~~ the commencement of operation. A  
655 condominium association, as defined in s. 718.103, which does  
656 not own any units classified as vacation rentals or timeshare  
657 projects under s. 509.242(1)(c) or (g) is not required to apply  
658 for or receive a public lodging establishment license. Upon  
659 receiving an application for a vacation rental license, the  
660 division may grant a temporary license that authorizes the  
661 vacation rental to begin operation while the application is  
662 pending. The temporary license automatically expires upon final  
663 agency action regarding the license application.

664 (3) DISPLAY OF LICENSE.—~~A~~ Any license issued by the  
665 division must ~~shall~~ be conspicuously displayed to the public  
666 inside in the ~~office or lobby of the~~ licensed establishment.  
667 Public food service establishments that ~~which~~ offer catering  
668 services must ~~shall~~ display their license number on all  
669 advertising for catering services. The operator of a vacation  
670 rental offered for transient occupancy through an advertising  
671 platform must also conspicuously display the vacation rental's  
672 local registration number, if applicable.

673 (4) ONLINE ACCOUNT AND TRANSACTIONS.—Each person who plans  
674 to open a public lodging establishment or a public food service  
675 establishment and each licensee or licensed agent must create

676 and maintain a division online account and provide an e-mail  
 677 address to the division to function as the primary contact for  
 678 all communication from the division.

679 (c) Each licensee or licensed agent managing a license  
 680 classified as a vacation rental as defined in s. 509.242(1)(c)  
 681 must submit to the division, through the division's online  
 682 system, any applicable local vacation rental registration number  
 683 within 5 days after registration.

684 (5) UNIQUE IDENTIFIER.—The division shall include a unique  
 685 identifier on each vacation rental license it issues which  
 686 identifies each individual vacation rental dwelling or unit.

687 Section 5. Effective January 1, 2025, section 509.243,  
 688 Florida Statutes, is created to read:

689 509.243 Advertising platforms.—

690 (1) An advertising platform shall require that a person  
 691 who places an advertisement or listing of a vacation rental  
 692 which offers it for rent do all of the following:

693 (a) Include in the advertisement or listing the vacation  
 694 rental license number with the associated unique identifier and,  
 695 if applicable, the local registration number.

696 (b) Attest to the best of the person's knowledge that the  
 697 vacation rental's license and, if applicable, its local  
 698 registration are current and valid and that all related  
 699 information is accurately stated in the advertisement.

700 (2) An advertising platform shall display the vacation

701 rental license number with the associated unique identifier,  
702 and, if applicable, the local registration number.

703 (3) Effective January 1, 2026, an advertising platform  
704 shall:

705 (a) Use the vacation rental information system described  
706 in s. 509.244 to verify that the vacation rental license number  
707 with the associated unique identifier, and, if applicable, the  
708 local registration number, are current, valid, and apply to the  
709 subject vacation rental before publishing an advertisement or  
710 listing on its platform.

711 (b) Remove from public view an advertisement or a listing  
712 from its online application, software, website, or system within  
713 15 business days after notification that a vacation rental  
714 license, or if applicable, a local registration:

715 1. Has been suspended, revoked, or not renewed; or  
716 2. Fails to display a valid vacation rental license number  
717 with the associated unique identifier or, if applicable, a local  
718 registration number.

719 (4) If a guest uses a payment system on or through an  
720 advertising platform to pay for the rental of a vacation rental  
721 located in this state, the advertising platform must collect and  
722 remit all taxes due under ss. 125.0104, 125.0108, 205.044,  
723 212.03, 212.0305, and 212.055 related to the rental as provided  
724 in s. 212.03(2)(b).

725 (5) If the division has probable cause to believe that a

726 person not licensed by the division has violated this chapter or  
727 any rule adopted pursuant thereto, the division may issue and  
728 deliver to such person a notice to cease and desist from the  
729 violation. The issuance of a notice to cease and desist does not  
730 constitute agency action for which a hearing under s. 120.569 or  
731 s. 120.57 may be sought. For the purpose of enforcing a cease  
732 and desist notice, the division may file a proceeding in the  
733 name of the state seeking the issuance of an injunction or a  
734 writ of mandamus against any person who violates any provision  
735 of the notice. If the division is required to seek enforcement  
736 of the notice for a penalty pursuant to s. 120.69, it is  
737 entitled to collect attorney fees and costs, together with any  
738 cost of collection.

739 (6) The division may fine an advertising platform an  
740 amount not to exceed \$1,000 per offense for each violation of  
741 this section or of division rule. For the purposes of this  
742 subsection, the division may regard as a separate offense each  
743 day or portion of a day in which an advertising platform is  
744 operated in violation of this section or rules of the division.  
745 The division shall issue to the advertising platform a written  
746 notice of any violation and provide it 15 days to cure the  
747 violation before commencing any legal proceeding under  
748 subsection (5).

749 (7) An advertising platform shall adopt an  
750 antidiscrimination policy to help prevent discrimination by its

751 users and shall inform all users that it is illegal to refuse  
 752 accommodation to an individual based on race, creed, color, sex,  
 753 pregnancy, physical disability, or national origin, as provided  
 754 in s. 509.092.

755 (8) This section does not create a private cause of action  
 756 against advertising platforms. An advertising platform may not  
 757 be held liable for any action that it takes voluntarily and in  
 758 good faith in relation to its users in compliance with this  
 759 chapter or the advertising platform's terms of service.

760 Section 6. Section 509.244, Florida Statutes, is created  
 761 to read:

762 509.244 Vacation rental information system.—

763 (1) As used in this section, the term "application program  
 764 interface" means a predefined protocol for reading or writing  
 765 data across a network using a file system or a database.

766 (2) By July 1, 2025, the division shall create and  
 767 maintain a vacation rental information system readily accessible  
 768 through an application program interface. At a minimum, the  
 769 system must do all of the following:

770 (a) Facilitate prompt compliance with this chapter by a  
 771 licensee or an advertising platform.

772 (b) Allow advertising platforms to search by vacation  
 773 rental license number with the associated unique identifier,  
 774 applicable local registration number, and a listing status field  
 775 that indicates whether the premises is compliant with applicable

776 license and registration requirements to allow the operator to  
 777 determine whether the platform may advertise the vacation  
 778 rental.

779 (c) Allow local government users to notify the division of  
 780 a termination or failure to renew, or the period of suspension  
 781 of, a local registration, if applicable.

782 (d) Provide a system interface to allow local governments  
 783 and advertising platforms to verify the status of a vacation  
 784 rental license and a local registration of a vacation rental, if  
 785 applicable.

786 (e) Allow a registered user to subscribe to receive  
 787 automated notifications of changes to the license and  
 788 registration status of a vacation rental, including any license  
 789 revocation, local registration termination, period of suspension  
 790 imposed by the division or local government, or failure to renew  
 791 a license or local registration.

792 Section 7. Subsection (11) is added to section 509.261,  
 793 Florida Statutes, to read:

794 509.261 Revocation or suspension of licenses; fines;  
 795 procedure.—

796 (11) (a) The division may revoke, refuse to issue or renew,  
 797 or suspend for a period of not more than 30 days a license of a  
 798 vacation rental for any of the following reasons:

799 1. Operation of the subject premises violates the terms of  
 800 an applicable lease or property restriction, including any



801 property restriction adopted pursuant to chapter 718, chapter  
802 719, or chapter 720, as determined by a final order of a court  
803 of competent jurisdiction or a written decision by an arbitrator  
804 authorized to arbitrate a dispute relating to the subject  
805 premises and a lease or property restriction.

806 2. Local registration of the vacation rental is suspended  
807 or revoked by a local government as provided in s. 509.032(8).

808 3. The premises and its owner are the subject of a final  
809 order or judgment lawfully directing the termination of the  
810 premises' use as a vacation rental.

811 (b) The division must specify the license number with the  
812 associated unique identifier of the vacation rental dwelling or  
813 unit which has been revoked, not renewed, or suspended and input  
814 such status in the vacation rental information system described  
815 in s. 509.244.

816 (c) If the division suspends a license for the reason  
817 specified in subparagraph (a)2., the suspension must run  
818 concurrently with the local registration suspension.

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

821 159.27 Definitions.—The following words and terms, unless  
822 the context clearly indicates a different meaning, shall have  
823 the following meanings:

824 (12) "Public lodging or restaurant facility" means  
825 property used for any public lodging establishment as defined in

826 s. 509.242 or public food service establishment as defined in s.  
 827 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
 828 necessary to, another facility qualifying under this part.

829 Section 9. Paragraph (jj) of subsection (7) of section  
 830 212.08, Florida Statutes, is amended to read:

831 212.08 Sales, rental, use, consumption, distribution, and  
 832 storage tax; specified exemptions.—The sale at retail, the  
 833 rental, the use, the consumption, the distribution, and the  
 834 storage to be used or consumed in this state of the following  
 835 are hereby specifically exempt from the tax imposed by this  
 836 chapter.

837 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 838 entity by this chapter do not inure to any transaction that is  
 839 otherwise taxable under this chapter when payment is made by a  
 840 representative or employee of the entity by any means,  
 841 including, but not limited to, cash, check, or credit card, even  
 842 when that representative or employee is subsequently reimbursed  
 843 by the entity. In addition, exemptions provided to any entity by  
 844 this subsection do not inure to any transaction that is  
 845 otherwise taxable under this chapter unless the entity has  
 846 obtained a sales tax exemption certificate from the department  
 847 or the entity obtains or provides other documentation as  
 848 required by the department. Eligible purchases or leases made  
 849 with such a certificate must be in strict compliance with this  
 850 subsection and departmental rules, and any person who makes an

851 exempt purchase with a certificate that is not in strict  
 852 compliance with this subsection and the rules is liable for and  
 853 shall pay the tax. The department may adopt rules to administer  
 854 this subsection.

855 (jj) *Complimentary meals.*—Also exempt from the tax imposed  
 856 by this chapter are food or drinks that are furnished as part of  
 857 a packaged room rate by any person offering for rent or lease  
 858 any transient public lodging establishments ~~living~~  
 859 ~~accommodations~~ as described in s. 509.013(10) (a) ~~s.~~  
 860 ~~509.013(4) (a)~~ which are licensed under part I of chapter 509 and  
 861 which are subject to the tax under s. 212.03, if a separate  
 862 charge or specific amount for the food or drinks is not shown.  
 863 Such food or drinks are considered to be sold at retail as part  
 864 of the total charge for the transient living accommodations.  
 865 Moreover, the person offering the accommodations is not  
 866 considered to be the consumer of items purchased in furnishing  
 867 such food or drinks and may purchase those items under  
 868 conditions of a sale for resale.

869 Section 10. Paragraph (b) of subsection (4) of section  
 870 316.1955, Florida Statutes, is amended to read:

871 316.1955 Enforcement of parking requirements for persons  
 872 who have disabilities.—

873 (4)

874 (b) Notwithstanding paragraph (a), a theme park or an  
 875 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~

876 | which provides parking in designated areas for persons who have  
877 | disabilities may allow any vehicle that is transporting a person  
878 | who has a disability to remain parked in a space reserved for  
879 | persons who have disabilities throughout the period the theme  
880 | park is open to the public for that day.

881 |       Section 11. Subsection (5) of section 404.056, Florida  
882 | Statutes, is amended to read:

883 |       404.056 Environmental radiation standards and projects;  
884 | certification of persons performing measurement or mitigation  
885 | services; mandatory testing; notification on real estate  
886 | documents; rules.—

887 |       (5) NOTIFICATION ON REAL ESTATE DOCUMENTS.—Notification  
888 | shall be provided on at least one document, form, or application  
889 | executed at the time of, or before ~~prior to~~, contract for sale  
890 | and purchase of any building or execution of a rental agreement  
891 | for any building. Such notification must ~~shall~~ contain the  
892 | following language:

893 |  
894 |       "RADON GAS: Radon is a naturally occurring radioactive gas  
895 | that, when it has accumulated in a building in sufficient  
896 | quantities, may present health risks to persons who are exposed  
897 | to it over time. Levels of radon that exceed federal and state  
898 | guidelines have been found in buildings in Florida. Additional  
899 | information regarding radon and radon testing may be obtained  
900 | from your county health department."

901  
 902 The requirements of this subsection do not apply to any  
 903 residential transient occupancy, as described in s. 509.013 ~~s.~~  
 904 ~~509.013(12)~~, provided that such occupancy is 45 days or less in  
 905 duration.

906 Section 12. Subsection (6) of section 477.0135, Florida  
 907 Statutes, is amended to read:

908 477.0135 Exemptions.—

909 (6) A license is not required of any individual providing  
 910 makeup or special effects services in a theme park or  
 911 entertainment complex to an actor, stunt person, musician,  
 912 extra, or other talent, or providing makeup or special effects  
 913 services to the general public. The term "theme park or  
 914 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~  
 915 ~~509.013(9)~~.

916 Section 13. Paragraph (b) of subsection (2) of section  
 917 509.221, Florida Statutes, is amended to read:

918 509.221 Sanitary regulations.—

919 (2)

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

924 Section 14. Paragraph (b) of subsection (5) of section  
 925 553.5041, Florida Statutes, is amended to read:

926 553.5041 Parking spaces for persons who have  
 927 disabilities.—

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

931 (b) If there are multiple entrances or multiple retail  
 932 stores, the parking spaces must be dispersed to provide parking  
 933 at the nearest accessible entrance. If a theme park or an  
 934 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
 935 provides parking in several lots or areas from which access to  
 936 the theme park or entertainment complex is provided, a single  
 937 lot or area may be designated for parking by persons who have  
 938 disabilities, if the lot or area is located on the shortest  
 939 accessible route to an accessible entrance to the theme park or  
 940 entertainment complex or to transportation to such an accessible  
 941 entrance.

942 Section 15. Paragraph (b) of subsection (5) of section  
 943 559.955, Florida Statutes, is amended to read:

944 559.955 Home-based businesses; local government  
 945 restrictions.—

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

947 (b) Local laws, ordinances, or regulations related to  
 948 transient public lodging establishments, as defined in s.  
 949 509.013(10)(a)2. which ~~s. 509.013(4)(a)1., that~~ are not  
 950 otherwise preempted under chapter 509.

951 Section 16. Paragraph (d) of subsection (7) of section  
 952 561.20, Florida Statutes, is amended to read:

953 561.20 Limitation upon number of licenses issued.—

954 (7)

955 (d) Any corporation, partnership, or individual operating  
 956 a club which owns or leases and which maintains any bona fide  
 957 beach or cabana club consisting of beach facilities, swimming  
 958 pool, locker rooms or bathroom facilities for at least 100  
 959 persons, and a public food service establishment as defined in  
 960 s. 509.013 ~~s. 509.013(5)(a)~~, comprising in all an area of at  
 961 least 5,000 square feet located on a contiguous tract of land of  
 962 in excess of 1 acre may be issued a license under s. 565.02(4).  
 963 The failure of such club to maintain the facilities shall be a  
 964 ground for revocation of the license.

965 Section 17. Subsection (2) of section 705.17, Florida  
 966 Statutes, is amended to read:

967 705.17 Exceptions.—

968 (2) Sections 705.1015-705.106 do not apply to any personal  
 969 property lost or abandoned on premises located within a theme  
 970 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 971 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 972 on the premises of a public food service establishment or a  
 973 public lodging establishment licensed under part I of chapter  
 974 509, if the owner or operator of such premises elects to comply  
 975 with s. 705.185.

976 Section 18. Section 705.185, Florida Statutes, is amended  
 977 to read:

978 705.185 Disposal of personal property lost or abandoned on  
 979 the premises of certain facilities.—When any lost or abandoned  
 980 personal property is found on premises located within a theme  
 981 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 982 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 983 on the premises of a public food service establishment or a  
 984 public lodging establishment licensed under part I of chapter  
 985 509, if the owner or operator of such premises elects to comply  
 986 with this section, any lost or abandoned property must be  
 987 delivered to such owner or operator, who must take charge of the  
 988 property and make a record of the date such property was found.  
 989 If the property is not claimed by its owner within 30 days after  
 990 it is found, or a longer period of time as may be deemed  
 991 appropriate by the owner or operator of the premises, the owner  
 992 or operator of the premises may not sell and must dispose of the  
 993 property or donate it to a charitable institution that is exempt  
 994 from federal income tax under s. 501(c)(3) of the Internal  
 995 Revenue Code for sale or other disposal as the charitable  
 996 institution deems appropriate. The rightful owner of the  
 997 property may reclaim the property from the owner or operator of  
 998 the premises at any time before the disposal or donation of the  
 999 property in accordance with this section and the established  
 1000 policies and procedures of the owner or operator of the



1001 premises. A charitable institution that accepts an electronic  
 1002 device, as defined in s. 815.03(9), access to which is not  
 1003 secured by a password or other personal identification  
 1004 technology, shall make a reasonable effort to delete all  
 1005 personal data from the electronic device before its sale or  
 1006 disposal.

1007 Section 19. Section 717.1355, Florida Statutes, is amended  
 1008 to read:

1009 717.1355 Theme park and entertainment complex tickets.—  
 1010 This chapter does not apply to any tickets for admission to a  
 1011 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
 1012 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
 1013 recreational activity within such theme park or entertainment  
 1014 complex.

1015 Section 20. Subsection (8) of section 877.24, Florida  
 1016 Statutes, is amended to read:

1017 877.24 Nonapplication of s. 877.22.—Section 877.22 does  
 1018 not apply to a minor who is:

1019 (8) Attending an organized event held at and sponsored by  
 1020 a theme park or entertainment complex as defined in s. 509.013  
 1021 ~~s. 509.013(9)~~.

1022 Section 21. The application of this act does not supersede  
 1023 any current or future declaration or declaration of condominium  
 1024 adopted pursuant to chapter 718, Florida Statutes; any  
 1025 cooperative document adopted pursuant to chapter 719, Florida

1026 Statutes; or any declaration or declaration of covenant adopted  
 1027 pursuant to chapter 720, Florida Statutes.

1028 Section 22. (1) The Department of Revenue is authorized,  
 1029 and all conditions are deemed to be met, to adopt emergency  
 1030 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 1031 purpose of implementing the amendments made by this act to s.  
 1032 212.03, Florida Statutes, including establishing procedures to  
 1033 facilitate the remittance of taxes.

1034 (2) Notwithstanding any other law, emergency rules adopted  
 1035 pursuant to subsection (1) are effective for 6 months after  
 1036 adoption and may be renewed during the pendency of procedures to  
 1037 adopt permanent rules addressing the subject of the emergency  
 1038 rules.

1039 (3) This section expires January 1, 2026.

1040 Section 23. Except as otherwise expressly provided in this  
 1041 act, this act shall take effect July 1, 2024.