

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; requiring such registration  
20          programs to be administered by the tax collector;  
21          authorizing local governments to charge a specified  
22          fee for processing registration applications;  
23          authorizing local laws, ordinances, or regulations to  
24          require annual renewal of a registration and to charge  
25          a fee for such renewal; providing that a change in

26 ownership may require a new application for  
27 registration; authorizing local governments to charge  
28 a specified fee to inspect a vacation rental and  
29 enforce certain laws and rules for issues pertaining  
30 to uniform life safety requirements; specifying  
31 requirements and procedures for, and limitations on,  
32 local vacation rental registration programs;  
33 authorizing local governments to fine vacation rental  
34 operators under certain circumstances; specifying  
35 procedures related to the imposition of fines;  
36 providing applicability relating to certain money  
37 judgment provisions; requiring local governments to  
38 issue written notices of material violations under  
39 certain circumstances; requiring the code enforcement  
40 board or special magistrate to make certain  
41 recommendations under specified circumstances;  
42 authorizing local governments to suspend an owner's  
43 vacation rental registration for specified periods of  
44 time; prohibiting local governments from suspending an  
45 owner's vacation rental registration for violations  
46 not directly related to the vacation rental premises;  
47 requiring, within a specified timeframe, local  
48 governments to provide notice of registration  
49 suspension to vacation rental operators and the  
50 Division of Hotels and Restaurants of the Department

51 of Business and Professional Regulation; providing  
52 requirements for such notice; requiring, by a certain  
53 date, local governments to use the vacation rental  
54 information system to provide such notice to the  
55 division; authorizing local governments to revoke or  
56 refuse to renew a vacation rental registration of a  
57 specific vacation rental under certain circumstances;  
58 requiring, within a specified timeframe, local  
59 governments to provide notice of termination of or  
60 refusal to renew a vacation rental registration to  
61 vacation rental operators and the division; requiring,  
62 by a certain date, local governments to use the  
63 vacation rental information system to provide such  
64 notice to the division; providing that vacation rental  
65 owners may appeal a denial, suspension, or termination  
66 of, or a refusal to renew, a vacation rental  
67 registration; providing procedures for such appeal;  
68 authorizing a vacation rental owner to apply for  
69 registration upon the sale of the vacation rental  
70 premises or 6 months after revocation of or refusal to  
71 renew the vacation rental registration; providing  
72 construction; amending s. 509.241, F.S.; authorizing  
73 the division to issue temporary licenses upon receipt  
74 of vacation rental license applications while such  
75 applications are pending; providing for expiration of

76 such licenses; requiring that any license issued by  
77 the division be conspicuously displayed to the public  
78 inside the licensed establishment; requiring that  
79 operators of vacation rentals which offer a vacation  
80 rental for transient occupancy through an advertising  
81 platform also display to the public inside the  
82 vacation rental its local registration number, if  
83 applicable; requiring licensees or licensed agents  
84 managing a license classified as a vacation rental to  
85 submit local vacation rental registration numbers, if  
86 applicable, to the division through the division's  
87 online system; requiring the division to include a  
88 unique identifier on each vacation rental license  
89 issued which identifies each individual vacation  
90 rental dwelling or unit; creating s. 509.243, F.S.;  
91 requiring advertising platforms to require that  
92 persons placing advertisements or listings for  
93 vacation rentals include certain information in the  
94 advertisements or listings and attest to certain  
95 information; requiring advertising platforms to  
96 display certain information; requiring, as of a  
97 specified date, advertising platforms to remove the  
98 ability to book an advertisement or a listing under  
99 certain circumstances and to provide to the division  
100 on a quarterly basis, in a specified manner, a list of

101 all vacation rentals in the state which are advertised  
102 on its platforms, along with other specified  
103 information; requiring advertising platforms to  
104 collect and remit specified taxes for certain  
105 transactions; authorizing the division to issue and  
106 deliver a notice to cease and desist for certain  
107 violations; providing that such notice does not  
108 constitute agency action for which certain hearings  
109 may be sought; authorizing the division to issue cease  
110 and desist notices in certain circumstances; providing  
111 that issuance of such notice does not constitute an  
112 agency action; authorizing the division to file  
113 certain proceedings for the purpose of enforcing a  
114 cease and desist notice; authorizing the division to  
115 collect attorney fees and costs under certain  
116 circumstances; authorizing the division to impose a  
117 fine on advertising platforms for certain violations;  
118 requiring the division to issue written notice of  
119 violations to advertising platforms before commencing  
120 certain legal proceedings; requiring advertising  
121 platforms to adopt an antidiscrimination policy and to  
122 inform their users of the policy's provisions;  
123 providing construction; creating s. 509.244, F.S.;  
124 defining the term "application program interface";  
125 requiring, by a specified date, the division to create

126 and maintain a certain vacation rental information  
 127 system; specifying requirements for the system;  
 128 amending s. 509.261, F.S.; authorizing the division to  
 129 revoke, refuse to issue or renew, or suspend vacation  
 130 rental licenses under certain circumstances; requiring  
 131 the division to specify the license number of the  
 132 vacation rental dwelling or unit which has been  
 133 revoked, not renewed, or suspended; requiring the  
 134 department to input such status in the vacation rental  
 135 information system; requiring the division's vacation  
 136 rental license suspension to run concurrently with a  
 137 local vacation rental registration suspension;  
 138 amending ss. 159.27, 212.08, 316.1955, 404.056,  
 139 477.0135, 509.221, 553.5041, 559.955, 561.20, 705.17,  
 140 705.185, 717.1355, and 877.24, F.S.; conforming cross-  
 141 references; providing construction; authorizing the  
 142 Department of Revenue to adopt emergency rules;  
 143 providing requirements and an expiration date for such  
 144 emergency rules; providing for the expiration of such  
 145 rulemaking authority; providing effective dates.

146  
 147 Be It Enacted by the Legislature of the State of Florida:

148  
 149 Section 1. Effective January 1, 2025, subsection (2) of  
 150 section 212.03, Florida Statutes, is amended to read:

151           212.03 Transient rentals tax; rate, procedure,  
152 enforcement, exemptions.—

153           (2) (a) The tax provided for in this section is herein  
154 ~~shall be~~ in addition to the total amount of the rental, must  
155 ~~shall~~ be charged by the lessor or person receiving the rent in  
156 and by said rental arrangement to the lessee or person paying  
157 the rental, and is ~~shall be~~ due and payable at the time of the  
158 receipt of such rental payment by the lessor or person, as  
159 defined in this chapter, who receives such ~~said~~ rental or  
160 payment. The owner, lessor, or person receiving the rent shall  
161 remit the tax to the department at the times and in the manner  
162 hereinafter provided for dealers to remit taxes under this  
163 chapter. The same duties imposed by this chapter upon dealers in  
164 tangible personal property respecting the collection and  
165 remission of the tax; the making of returns; the keeping of  
166 books, records, and accounts; and the compliance with the rules  
167 and regulations of the department in the administration of this  
168 chapter ~~shall~~ apply to and are ~~be~~ binding upon all persons who  
169 manage or operate hotels, apartment houses, roominghouses,  
170 tourist and trailer camps, and the rental of condominium units,  
171 and to all persons who collect or receive such rents on behalf  
172 of such owner or lessor taxable under this chapter.

173           (b) If a guest uses a payment system on or through an  
174 advertising platform as defined in s. 509.013 to pay for the  
175 rental of a vacation rental located in this state, the

176 advertising platform must collect and remit taxes as provided in  
177 this paragraph.

178 1. An advertising platform that owns, operates, or manages  
179 a vacation rental or that is related within the meaning of s.  
180 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of  
181 1986, as amended, to a person who owns, operates, or manages the  
182 vacation rental shall collect and remit all taxes due under this  
183 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and  
184 212.055 which are related to the rental.

185 2. An advertising platform to which subparagraph 1. does  
186 not apply shall collect and remit all taxes due from the owner,  
187 operator, or manager under this section and ss. 125.0104,  
188 125.0108, 205.044, 212.0305, and 212.055 which are related to  
189 the rental. Of the total amount paid by the lessee or rentee,  
190 the amount retained by the advertising platform for reservation  
191 or payment services is not taxable under this section or ss.  
192 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

193  
194 In order to facilitate the remittance of such taxes, the  
195 department and counties that have elected to self-administer the  
196 taxes imposed under chapter 125 shall allow advertising  
197 platforms to register, collect, and remit such taxes.

198 Section 2. Section 509.013, Florida Statutes, is reordered  
199 and amended to read:

200 509.013 Definitions.—As used in this chapter, except as



201 provided in subsection (14), the term:

202 (1) "Advertising platform" means a person as defined in s.  
 203 1.01(3) which:

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

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

210 (c) Provides a reservation or payment system that  
 211 facilitates a transaction for the renting of a vacation rental  
 212 for transient occupancy and for which the person collects or  
 213 receives, directly or indirectly, a fee in connection with the  
 214 reservation or payment service provided for the rental  
 215 transaction.

216 (3)~~(1)~~ "Division" means the Division of Hotels and  
 217 Restaurants of the Department of Business and Professional  
 218 Regulation.

219 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,  
 220 lessee, manager, assistant manager, or appointed agent of a  
 221 public lodging establishment or public food service  
 222 establishment.

223 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,  
 224 boarder, or occupant of a public lodging establishment or public  
 225 food service establishment.

226            (10) (a) (4) (a) "Public lodging establishment" includes a  
 227 transient public lodging establishment as defined in  
 228 subparagraph 2 ~~1~~. and a nontransient public lodging  
 229 establishment as defined in subparagraph 1 ~~2~~.

230            2.1. "Transient public lodging establishment" means any  
 231 unit, group of units, dwelling, building, or group of buildings  
 232 within a single complex of buildings which is rented to guests  
 233 more than three times in a calendar year for periods of less  
 234 than 30 days or 1 calendar month, whichever is less, or which is  
 235 advertised or held out to the public as a place regularly rented  
 236 to guests.

237            1.2. "Nontransient public lodging establishment" means any  
 238 unit, group of units, dwelling, building, or group of buildings  
 239 within a single complex of buildings which is rented to guests  
 240 for periods of at least 30 days or 1 calendar month, whichever  
 241 is less, or which is advertised or held out to the public as a  
 242 place regularly rented to guests for periods of at least 30 days  
 243 or 1 calendar month.

244  
 245 License classifications of public lodging establishments, and  
 246 the definitions therefor, are as provided ~~set out~~ in s. 509.242.  
 247 For the purpose of licensure, the term does not include  
 248 condominium common elements as defined in s. 718.103.

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

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

254 2. Any facility certified or licensed and regulated by the  
 255 Agency for Health Care Administration or the Department of  
 256 Children and Families or other similar place regulated under s.  
 257 381.0072.

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

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

270 5. Any migrant labor camp or residential migrant housing  
 271 permitted by the Department of Health under ss. 381.008-  
 272 381.00895.

273 6. Any establishment inspected by the Department of Health  
 274 and regulated by chapter 513.

275 7. A facility operated by a nonprofit which provides ~~Any~~

276 ~~nonprofit organization that operates a facility providing~~  
277 housing only to patients, patients' families, and patients'  
278 caregivers and not to the general public.

279 8. Any apartment building inspected by the United States  
280 Department of Housing and Urban Development or other entity  
281 acting on the department's behalf which ~~that~~ is designated  
282 primarily as housing for persons at least 62 years of age. The  
283 division may require the operator of the apartment building to  
284 attest in writing that such building meets the criteria provided  
285 in this subparagraph. The division may adopt rules to implement  
286 this requirement.

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

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

301 standards.

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

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

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

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

309 2. Any eating place maintained and operated by a church or  
 310 a religious, nonprofit fraternal, or nonprofit civic  
 311 organization:

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

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

315

316 Upon request by the division, a church or a religious, nonprofit  
 317 fraternal, or nonprofit civic organization claiming an exclusion  
 318 under this subparagraph must provide the division documentation  
 319 of its status as a church or a religious, nonprofit fraternal,  
 320 or nonprofit civic organization.

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

325 Upon request by the division, the event host must provide the

326 | division documentation of its status as a church or a religious,  
 327 | nonprofit fraternal, or nonprofit civic organization.

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

330 |         5. Any eating place maintained by a facility certified or  
 331 | licensed and regulated by the Agency for Health Care  
 332 | Administration or the Department of Children and Families or  
 333 | other similar place that is regulated under s. 381.0072.

334 |         6. Any place of business issued a permit or inspected by  
 335 | the Department of Agriculture and Consumer Services under s.  
 336 | 500.12.

337 |         7. Any place of business where the food available for  
 338 | consumption is limited to ice, beverages with or without  
 339 | garnishment, popcorn, or prepackaged items sold without  
 340 | additions or preparation.

341 |         8. Any theater, if the primary use is as a theater and if  
 342 | patron service is limited to food items customarily served to  
 343 | the admittees of theaters.

344 |         9. Any vending machine that dispenses any food or  
 345 | beverages other than potentially hazardous foods, as defined by  
 346 | division rule.

347 |         10. Any vending machine that dispenses potentially  
 348 | hazardous foods ~~food~~ and ~~which~~ is located in a facility  
 349 | regulated under s. 381.0072.

350 |         11. Any research and development test kitchen limited to

351 the use of employees and which is not open to the general  
 352 public.

353 (2)~~(6)~~ "Director" means the Director of the Division of  
 354 Hotels and Restaurants of the Department of Business and  
 355 Professional Regulation.

356 (11)~~(7)~~ "Single complex of buildings" means all buildings  
 357 or structures that are owned, managed, controlled, or operated  
 358 under one business name and are situated on the same tract or  
 359 plot of land that is not separated by a public street or  
 360 highway.

361 (12)~~(8)~~ "Temporary food service event" means any event of  
 362 30 days or less in duration where food is prepared, served, or  
 363 sold to the general public.

364 (13)~~(9)~~ "Theme park or entertainment complex" means a  
 365 complex comprised of at least 25 contiguous acres owned and  
 366 controlled by the same business entity and which contains  
 367 permanent exhibitions and a variety of recreational activities  
 368 and has a minimum of 1 million visitors annually.

369 (14)~~(10)~~ "Third-party provider" means, for purposes of s.  
 370 509.049, any provider of an approved food safety training  
 371 program that provides training or such a training program to a  
 372 public food service establishment that is not under common  
 373 ownership or control with the provider.

374 (16)~~(11)~~ "Transient establishment" means any public  
 375 lodging establishment that is rented or leased to guests by an

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376 operator whose intention is that such guests' occupancy will be  
377 temporary.

378 (17)~~(12)~~ "Transient occupancy" means occupancy when it is  
379 the intention of the parties that the occupancy will be  
380 temporary. There is a rebuttable presumption that, when the  
381 dwelling unit occupied is not the sole residence of the guest,  
382 the occupancy is transient.

383 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

384 (6)~~(14)~~ "Nontransient establishment" means any public  
385 lodging establishment that is rented or leased to guests by an  
386 operator whose intention is that the dwelling unit occupied will  
387 be the sole residence of the guest.

388 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it  
389 is the intention of the parties that the occupancy will not be  
390 temporary. There is a rebuttable presumption that, when the  
391 dwelling unit occupied is the sole residence of the guest, the  
392 occupancy is nontransient.

393 (5)~~(16)~~ "Nontransient" means a guest in nontransient  
394 occupancy.

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

398 509.032 Duties.—

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



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

404 1. Sponsors of temporary food service events shall notify  
 405 the division not less than 3 days before the scheduled event of  
 406 the type of food service proposed, the time and location of the  
 407 event, a complete list of food service vendors participating in  
 408 the event, the number of individual food service facilities each  
 409 vendor will operate at the event, and the identification number  
 410 of each food service vendor's current license as a public food  
 411 service establishment or temporary food service event licensee.  
 412 Notification may be completed orally, by telephone, in person,  
 413 or in writing. A public food service establishment or food  
 414 service vendor may not use this notification process to  
 415 circumvent the license requirements of this chapter.

416 2. The division shall keep a record of all notifications  
 417 received for proposed temporary food service events and shall  
 418 provide appropriate educational materials to the event sponsors  
 419 and notify the event sponsors of the availability of the food-  
 420 recovery brochure developed under s. 595.420.

421 3.a. ~~Unless excluded under s. 509.013(5)(b),~~ A public food  
 422 service establishment or other food service vendor must obtain  
 423 one of the following classes of license from the division: an  
 424 individual license, for a fee of no more than \$105, for each  
 425 temporary food service event in which it participates; or an

426 annual license, for a fee of no more than \$1,000, which ~~that~~  
427 entitles the licensee to participate in an unlimited number of  
428 food service events during the license period. The division  
429 shall establish license fees, by rule, and may limit the number  
430 of food service facilities a licensee may operate at a  
431 particular temporary food service event under a single license.

432 b. Public food service establishments holding current  
433 licenses from the division may operate under the regulations of  
434 such a license at temporary food service events.

435 (7) PREEMPTION AUTHORITY.—

436 (a) The regulation of public lodging establishments and  
437 public food service establishments, including, but not limited  
438 to, sanitation standards, licensing, inspections, training and  
439 testing of personnel, and matters related to the nutritional  
440 content and marketing of foods offered in such establishments,  
441 is preempted to the state. This paragraph does not preempt the  
442 authority of a local government or local enforcement district to  
443 conduct inspections of public lodging and public food service  
444 establishments for compliance with the Florida Building Code and  
445 the Florida Fire Prevention Code, pursuant to ss. 553.80 and  
446 633.206.

447 (b) A local law, ordinance, or regulation may not prohibit  
448 vacation rentals or regulate the duration or frequency of rental  
449 of vacation rentals. This paragraph does not apply to any local  
450 law, ordinance, or regulation adopted on or before June 1, 2011,

451 including such a law, ordinance, or regulation that is amended  
 452 to be less restrictive or to comply with the local registration  
 453 requirements provided in subsection (8), or when a law,  
 454 ordinance, or regulation adopted after June 1, 2011, regulates  
 455 vacation rentals, if such law, ordinance, or regulation is less  
 456 restrictive than a law, ordinance, or regulation that was in  
 457 effect on June 1, 2011.

458 (c) Paragraph (b) and subsection (8) do ~~does~~ not apply to  
 459 any local law, ordinance, or regulation exclusively relating to  
 460 property valuation as a criterion for vacation rental if the  
 461 local law, ordinance, or regulation is required to be approved  
 462 by the state land planning agency pursuant to an area of  
 463 critical state concern designation.

464 (d) The regulation of advertising platforms is preempted  
 465 to the state.

466 (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;  
 467 REVOCATIONS; FINES.—Notwithstanding paragraph (7)(a), a local  
 468 law, ordinance, or regulation may require the registration of  
 469 vacation rentals with a local vacation rental registration  
 470 program. Local governments may implement a vacation rental  
 471 registration program pursuant to this subsection and may impose  
 472 a fine for failure to register under the local program. Any such  
 473 registration program implemented by a local government shall be  
 474 administered by the tax collector.

475 (a) A local government may charge a fee of no more than

476 \$150 per unit for processing a registration application. A local  
 477 law, ordinance, or regulation may require annual renewal of a  
 478 registration and may charge a renewal fee of no more than \$50  
 479 per unit for processing of a registration renewal. However, if  
 480 there is a change of ownership, the new owner may be required to  
 481 submit a new application for registration. Subsequent to the  
 482 registration of a vacation rental, a local government may charge  
 483 a fee, not to exceed \$150, for a person authorized by s. 633.118  
 484 to inspect the vacation rental and enforce the laws and rules of  
 485 the State Fire Marshall for issues pertaining to the uniform  
 486 firesafety standards.

487 (b) As a condition of registration or renewal of a  
 488 vacation rental, a local law, ordinance, or regulation  
 489 establishing a local vacation rental registration program may  
 490 require the operator of a vacation rental to do only the  
 491 following:

492 1. Submit identifying information about the owner and the  
 493 owner's operator, if applicable, and the subject vacation rental  
 494 premises.

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

497 3. Obtain all required tax registrations, receipts, or  
 498 certificates issued by the Department of Revenue, a county, or a  
 499 municipality.

500 4. Update required information on a continuing basis to

501 ensure it is current.

502 5. Designate and maintain at all times a responsible party  
503 who is capable of responding to complaints or emergencies  
504 related to the vacation rental, including being available by  
505 telephone at a provided contact telephone number 24 hours a day,  
506 7 days a week, and receiving legal notice of violations on  
507 behalf of the operator. The responsible party has until 9 a.m.  
508 the next calendar day to respond to a complaint or emergency by  
509 telephone or otherwise.

510 6. State the maximum occupancy of the vacation rental  
511 based on the number of sleeping accommodations for persons  
512 staying overnight in the vacation rental.

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

515 (c) Within 15 business days after receiving an application  
516 for registration of a vacation rental, a local government must  
517 review the application for completeness and accept the  
518 registration of the vacation rental or issue a written notice of  
519 denial.

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

524 2. If a local government fails to accept or deny the  
525 registration within the timeframes provided in this paragraph,

526 the application is deemed accepted.

527 (d) If a local government denies a registration of a  
528 vacation rental, the local government must give written notice  
529 to the applicant. Such notice may be provided by United States  
530 mail or electronically. The notice must specify with  
531 particularity the factual reasons for the denial and include a  
532 citation to the applicable portions of the ordinance, rule,  
533 statute, or other legal authority for the denial of the  
534 registration. A local government may not prohibit an applicant  
535 from reapplying if the applicant cures the identified  
536 deficiencies.

537 (e)1. Upon an accepted vacation rental registration, a  
538 local government shall immediately assign a unique registration  
539 number to the vacation rental unit and provide the registration  
540 number or other indicia of registration to the vacation rental  
541 operator in writing or electronically.

542 2. The vacation rental operator must provide the vacation  
543 rental registration number to the division.

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

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

548 2. Is operating a vacation rental without registering with  
549 the local government as a vacation rental.

550 (g) A certified copy of an order imposing a fine may be

551 recorded in the public records and thereafter constitutes a lien  
552 against the real property on which the violation exists. Upon  
553 petition to the circuit court, such order is enforceable in the  
554 same manner as a court judgment by the sheriffs of this state,  
555 including execution and levy against the personal property of  
556 the violator, but such order may not be deemed to be a court  
557 judgment except for enforcement purposes. A fine imposed  
558 pursuant to this subsection shall continue to accrue until the  
559 violator comes into compliance or until judgment is rendered in  
560 a suit filed pursuant to this section, whichever occurs first. A  
561 lien arising from a fine imposed pursuant to this subsection  
562 runs in favor of the local government, and the local government  
563 may execute a satisfaction or release of lien. Three months or  
564 more after the filing of any such lien that remains unpaid, the  
565 local government may foreclose on the lien against the real  
566 property on which the violation exists or sue to recover a money  
567 judgment for the amount of the lien, plus accrued interest. A  
568 lien created pursuant to this part may not be foreclosed on real  
569 property that is a homestead under s. 4, Art. X of the State  
570 Constitution. The money judgment provisions of this section do  
571 not apply to real property or personal property that is covered  
572 under s. 4(a), Art. X of the State Constitution.

573 (h)1. If a vacation rental owner is found by the code  
574 enforcement board or special magistrate to have materially  
575 violated a local law, ordinance, or regulation that does not

576 solely apply to vacation rentals and the violation is directly  
 577 related to the owner's vacation rental premises, the local  
 578 government must issue a written notice of such violation.

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

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

587 a. One or more material violations on 5 separate days  
 588 during a 60-day period;

589 b. One or more material violations on 5 separate days  
 590 during a 30-day period; or

591 c. One or more material violations after two prior  
 592 suspensions of an owner's vacation rental registration during a  
 593 6-month period.

594 4. If the code enforcement board or special magistrate  
 595 recommends suspension of an owner's vacation rental  
 596 registration, a local government may suspend such registration  
 597 for a period of:

598 a. Up to 15 days for one or more material violations on 5  
 599 separate days during a 60-day period;

600 b. Up to 30 days for one or more material violations on 5



601 separate days during a 30-day period; or

602 c. Up to 60 days for one or more material violations after  
603 two prior suspensions of an owner's vacation rental registration  
604 during a 6-month period.

605 5. A local government may not suspend an owner's vacation  
606 rental registration for violations of a local law, ordinance, or  
607 regulation which are not directly related to the vacation rental  
608 premises.

609 6. A local government must provide notice of the  
610 suspension of a vacation rental registration to the operator and  
611 the division within 5 days after the suspension. The notice must  
612 include the start date of the suspension, which must be at least  
613 21 days after the suspension notice is sent to the operator and  
614 the division. Effective January 1, 2026, a local government must  
615 use the vacation rental information system described in s.  
616 509.244 to provide notice of the suspension of a vacation rental  
617 registration to the division.

618 (i)1. A local government may revoke or refuse to renew a  
619 vacation rental registration of a specific vacation rental if:

620 a. The code enforcement board or special magistrate has  
621 found that the vacation rental owner has habitually committed  
622 material violations pursuant to paragraph (h) and has imposed  
623 the strictest penalty thereunder;

624 b. There is an unsatisfied recorded municipal lien or  
625 county lien on the real property of the vacation rental;

626 however, the local government must allow the vacation rental  
627 owner at least 60 days before the termination of a registration  
628 to satisfy the recorded municipal lien or county lien and must  
629 immediately and automatically reinstate or renew the  
630 registration upon satisfaction of such lien; or

631 c. The vacation rental premises and its owner are the  
632 subject of a final order or judgment by a court of competent  
633 jurisdiction lawfully directing the termination of the premises'  
634 use as a vacation rental.

635 2. A local government must provide notice of the  
636 termination of or refusal to renew a vacation rental  
637 registration to the operator and the division within 5 days  
638 after the termination or refusal to renew. The notice must  
639 include the date of termination or nonrenewal, which must be at  
640 least 21 days after the notice is sent to the operator and the  
641 division. Effective January 1, 2026, a local government must use  
642 the vacation rental information system as established in s.  
643 509.244 to provide notice of the termination of or refusal to  
644 renew a vacation rental registration to the division.

645 (j) A vacation rental owner may appeal a denial,  
646 suspension, or termination of a vacation rental registration, or  
647 a refusal to renew such registration, to the circuit court. An  
648 appeal must be filed within 30 days after the issuance of the  
649 denial, suspension, or termination of, or refusal to renew, the  
650 vacation rental registration. The court may assess and award

651 reasonable attorney fees and costs and damages to a vacation  
 652 rental owner.

653 (k) A vacation rental owner may apply for registration  
 654 upon the sale of the vacation rental premises to a new owner or  
 655 6 months after revocation of or refusal to renew the vacation  
 656 rental registration pursuant to paragraph (i).

657  
 658 This subsection does not prohibit a local government from  
 659 establishing a local law, ordinance, or regulation if it is  
 660 uniformly applied without regard to whether the residential  
 661 property is used as a vacation rental.

662 Section 4. Effective January 1, 2025, present paragraph  
 663 (c) of subsection (4) of section 509.241, Florida Statutes, is  
 664 redesignated as paragraph (d), a new paragraph (c) is added to  
 665 that subsection, subsection (5) is added to that section, and  
 666 subsections (2) and (3) of that section are amended, to read:

667 509.241 Licenses required; exceptions; division online  
 668 accounts and transactions.—

669 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
 670 a public lodging establishment or a public food service  
 671 establishment shall apply for and receive a license from the  
 672 division before ~~prior to~~ the commencement of operation. A  
 673 condominium association, as defined in s. 718.103, which does  
 674 not own any units classified as vacation rentals or timeshare  
 675 projects under s. 509.242(1) (c) or (g) is not required to apply

676 for or receive a public lodging establishment license. Upon  
677 receiving an application for a vacation rental license, the  
678 division may grant a temporary license that authorizes the  
679 vacation rental to begin operation while the application is  
680 pending. The temporary license automatically expires upon final  
681 agency action regarding the license application.

682 (3) DISPLAY OF LICENSE.—A ~~Any~~ license issued by the  
683 division must ~~shall~~ be conspicuously displayed to the public  
684 inside ~~in~~ the ~~office or lobby of the~~ licensed establishment.  
685 Public food service establishments that ~~which~~ offer catering  
686 services must ~~shall~~ display their license number on all  
687 advertising for catering services. The operator of a vacation  
688 rental offered for transient occupancy through an advertising  
689 platform must also conspicuously display the vacation rental's  
690 local registration number, if applicable.

691 (4) ONLINE ACCOUNT AND TRANSACTIONS.—Each person who plans  
692 to open a public lodging establishment or a public food service  
693 establishment and each licensee or licensed agent must create  
694 and maintain a division online account and provide an e-mail  
695 address to the division to function as the primary contact for  
696 all communication from the division.

697 (c) Each licensee or licensed agent managing a license  
698 classified as a vacation rental as defined in s. 509.242(1)(c)  
699 must submit to the division, through the division's online  
700 system, any applicable local vacation rental registration

701 number.

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

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

707 509.243 Advertising platforms.—

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

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

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

718 (2) An advertising platform shall display the vacation  
 719 rental license number with the associated unique identifier.

720 (3) Effective January 1, 2026, an advertising platform  
 721 shall:

722 (a) Remove the ability to book an advertisement or a  
 723 listing from its online application, software, website, or  
 724 system within 15 business days after notification through the  
 725 vacation rental information system as established in s. 509.244

726 that a vacation rental license or, if applicable, a local  
727 registration:

- 728 1. Has been suspended, revoked, or not renewed; or  
729 2. Fails to display a valid vacation rental license number  
730 with the associated unique identifier, or, if applicable, a  
731 local registration number.

732 (b) Provide to the division on a quarterly basis, in a  
733 manner compatible with the vacation rental information system as  
734 established in s. 509.244, a list of all vacation rentals in the  
735 state which are advertised on its platform, along with the  
736 uniform resource locator for the Internet address of the  
737 vacation rental advertisement and the vacation rental license  
738 number associated with the vacation rental.

739 (4) If a guest uses a payment system on or through an  
740 advertising platform to pay for the rental of a vacation rental  
741 located in this state, the advertising platform must collect and  
742 remit all taxes due under ss. 125.0104, 125.0108, 205.044,  
743 212.03, 212.0305, and 212.055 related to the rental as provided  
744 in s. 212.03(2)(b).

745 (5) If the division has probable cause to believe that a  
746 person not licensed by the division has violated this chapter or  
747 any rule adopted pursuant thereto, the division may issue and  
748 deliver to such person a notice to cease and desist from the  
749 violation. The issuance of a notice to cease and desist does not  
750 constitute agency action for which a hearing under s. 120.569 or

751 s. 120.57 may be sought. For the purpose of enforcing a cease  
752 and desist notice, the division may file a proceeding in the  
753 name of the state seeking the issuance of an injunction or a  
754 writ of mandamus against any person who violates any provision  
755 of the notice. If the division is required to seek enforcement  
756 of the notice for a penalty pursuant to s. 120.69, it is  
757 entitled to collect attorney fees and costs, together with any  
758 cost of collection.

759 (6) The division may fine an advertising platform an  
760 amount not to exceed \$1,000 per offense for each violation of  
761 this section or of division rule. For the purposes of this  
762 subsection, the division may regard as a separate offense each  
763 day or portion of a day in which an advertising platform is  
764 operated in violation of this section or rules of the division.  
765 The division shall issue to the advertising platform a written  
766 notice of any violation and provide it 15 days to cure the  
767 violation before commencing any legal proceeding under  
768 subsection (5).

769 (7) An advertising platform shall adopt an  
770 antidiscrimination policy to help prevent discrimination by its  
771 users and shall inform all users that it is illegal to refuse  
772 accommodation to an individual based on race, creed, color, sex,  
773 pregnancy, physical disability, or national origin, as provided  
774 in s. 509.092.

775 (8) This section does not create a private cause of action

776 against advertising platforms. An advertising platform may not  
777 be held liable for any action that it takes voluntarily and in  
778 good faith in relation to its users in compliance with this  
779 chapter or the advertising platform's terms of service.

780 Section 6. Section 509.244, Florida Statutes, is created  
781 to read:

782 509.244 Vacation rental information system.—

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

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

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

792 (b) Allow local government users to notify the division of  
793 a termination or failure to renew, or the period of suspension  
794 of, a local registration, if applicable.

795 (c) Provide a system interface to allow local governments  
796 to verify the status of a vacation rental, if applicable.

797 (d) Allow a registered user to subscribe to receive  
798 automated notifications of changes to the license and  
799 registration status of a vacation rental, including any license  
800 revocation, local registration termination, period of suspension



801 imposed by the division or local government, or failure to renew  
802 a license or local registration.

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

805 509.261 Revocation or suspension of licenses; fines;  
806 procedure.—

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

810 1. Operation of the subject premises violates the terms of  
811 an applicable lease or property restriction, including any  
812 property restriction adopted pursuant to chapter 718, chapter  
813 719, or chapter 720, as determined by a final order of a court  
814 of competent jurisdiction or a written decision by an arbitrator  
815 authorized to arbitrate a dispute relating to the subject  
816 premises and a lease or property restriction.

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

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

822 (b) The division must specify the license number with the  
823 associated unique identifier of the vacation rental dwelling or  
824 unit which has been revoked, not renewed, or suspended and input  
825 such status in the vacation rental information system described

826 in s. 509.244.

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

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

832 159.27 Definitions.—The following words and terms, unless  
 833 the context clearly indicates a different meaning, shall have  
 834 the following meanings:

835 (12) "Public lodging or restaurant facility" means  
 836 property used for any public lodging establishment as defined in  
 837 s. 509.242 or public food service establishment as defined in s.  
 838 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
 839 necessary to, another facility qualifying under this part.

840 Section 9. Paragraph (jj) of subsection (7) of section  
 841 212.08, Florida Statutes, is amended to read:

842 212.08 Sales, rental, use, consumption, distribution, and  
 843 storage tax; specified exemptions.—The sale at retail, the  
 844 rental, the use, the consumption, the distribution, and the  
 845 storage to be used or consumed in this state of the following  
 846 are hereby specifically exempt from the tax imposed by this  
 847 chapter.

848 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 849 entity by this chapter do not inure to any transaction that is  
 850 otherwise taxable under this chapter when payment is made by a

851 representative or employee of the entity by any means,  
852 including, but not limited to, cash, check, or credit card, even  
853 when that representative or employee is subsequently reimbursed  
854 by the entity. In addition, exemptions provided to any entity by  
855 this subsection do not inure to any transaction that is  
856 otherwise taxable under this chapter unless the entity has  
857 obtained a sales tax exemption certificate from the department  
858 or the entity obtains or provides other documentation as  
859 required by the department. Eligible purchases or leases made  
860 with such a certificate must be in strict compliance with this  
861 subsection and departmental rules, and any person who makes an  
862 exempt purchase with a certificate that is not in strict  
863 compliance with this subsection and the rules is liable for and  
864 shall pay the tax. The department may adopt rules to administer  
865 this subsection.

866 (jj) *Complimentary meals.*—Also exempt from the tax imposed  
867 by this chapter are food or drinks that are furnished as part of  
868 a packaged room rate by any person offering for rent or lease  
869 any transient public lodging establishments ~~living~~  
870 ~~accommodations~~ as described in s. 509.013(10) (a) ~~s.~~  
871 ~~509.013(4) (a)~~ which are licensed under part I of chapter 509 and  
872 which are subject to the tax under s. 212.03, if a separate  
873 charge or specific amount for the food or drinks is not shown.  
874 Such food or drinks are considered to be sold at retail as part  
875 of the total charge for the transient living accommodations.

876 Moreover, the person offering the accommodations is not  
 877 considered to be the consumer of items purchased in furnishing  
 878 such food or drinks and may purchase those items under  
 879 conditions of a sale for resale.

880 Section 10. Paragraph (b) of subsection (4) of section  
 881 316.1955, Florida Statutes, is amended to read:

882 316.1955 Enforcement of parking requirements for persons  
 883 who have disabilities.—

884 (4)

885 (b) Notwithstanding paragraph (a), a theme park or an  
 886 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
 887 which provides parking in designated areas for persons who have  
 888 disabilities may allow any vehicle that is transporting a person  
 889 who has a disability to remain parked in a space reserved for  
 890 persons who have disabilities throughout the period the theme  
 891 park is open to the public for that day.

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

894 404.056 Environmental radiation standards and projects;  
 895 certification of persons performing measurement or mitigation  
 896 services; mandatory testing; notification on real estate  
 897 documents; rules.—

898 (5) NOTIFICATION ON REAL ESTATE DOCUMENTS.—Notification  
 899 shall be provided on at least one document, form, or application  
 900 executed at the time of, or before ~~prior to~~, contract for sale

901 and purchase of any building or execution of a rental agreement  
 902 for any building. Such notification must ~~shall~~ contain the  
 903 following language:

904  
 905 "RADON GAS: Radon is a naturally occurring radioactive gas  
 906 that, when it has accumulated in a building in sufficient  
 907 quantities, may present health risks to persons who are exposed  
 908 to it over time. Levels of radon that exceed federal and state  
 909 guidelines have been found in buildings in Florida. Additional  
 910 information regarding radon and radon testing may be obtained  
 911 from your county health department."  
 912

913 The requirements of this subsection do not apply to any  
 914 residential transient occupancy, as described in s. 509.013 ~~s.~~  
 915 ~~509.013(12)~~, provided that such occupancy is 45 days or less in  
 916 duration.

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

919 477.0135 Exemptions.—

920 (6) A license is not required of any individual providing  
 921 makeup or special effects services in a theme park or  
 922 entertainment complex to an actor, stunt person, musician,  
 923 extra, or other talent, or providing makeup or special effects  
 924 services to the general public. The term "theme park or  
 925 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~

926 | ~~509.013(9).~~

927 | Section 13. Paragraph (b) of subsection (2) of section  
928 | 509.221, Florida Statutes, is amended to read:

929 | 509.221 Sanitary regulations.—

930 | (2)

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

935 | Section 14. Paragraph (b) of subsection (5) of section  
936 | 553.5041, Florida Statutes, is amended to read:

937 | 553.5041 Parking spaces for persons who have  
938 | disabilities.—

939 | (5) Accessible perpendicular and diagonal accessible  
940 | parking spaces and loading zones must be designed and located to  
941 | conform to ss. 502 and 503 of the standards.

942 | (b) If there are multiple entrances or multiple retail  
943 | stores, the parking spaces must be dispersed to provide parking  
944 | at the nearest accessible entrance. If a theme park or an  
945 | entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
946 | provides parking in several lots or areas from which access to  
947 | the theme park or entertainment complex is provided, a single  
948 | lot or area may be designated for parking by persons who have  
949 | disabilities, if the lot or area is located on the shortest  
950 | accessible route to an accessible entrance to the theme park or

951 entertainment complex or to transportation to such an accessible  
 952 entrance.

953 Section 15. Paragraph (b) of subsection (5) of section  
 954 559.955, Florida Statutes, is amended to read:

955 559.955 Home-based businesses; local government  
 956 restrictions.—

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

958 (b) Local laws, ordinances, or regulations related to  
 959 transient public lodging establishments, as defined in s.  
 960 509.013(10)(a)2. which s. 509.013(4)(a)1., that are not  
 961 otherwise preempted under chapter 509.

962 Section 16. Paragraph (d) of subsection (7) of section  
 963 561.20, Florida Statutes, is amended to read:

964 561.20 Limitation upon number of licenses issued.—

965 (7)

966 (d) Any corporation, partnership, or individual operating  
 967 a club which owns or leases and which maintains any bona fide  
 968 beach or cabana club consisting of beach facilities, swimming  
 969 pool, locker rooms or bathroom facilities for at least 100  
 970 persons, and a public food service establishment as defined in  
 971 s. 509.013 s. 509.013(5)(a), comprising in all an area of at  
 972 least 5,000 square feet located on a contiguous tract of land of  
 973 in excess of 1 acre may be issued a license under s. 565.02(4).  
 974 The failure of such club to maintain the facilities shall be a  
 975 ground for revocation of the license.

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

978 705.17 Exceptions.—

979 (2) Sections 705.1015-705.106 do not apply to any personal  
 980 property lost or abandoned 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 s. 705.185.

987 Section 18. Section 705.185, Florida Statutes, is amended  
 988 to read:

989 705.185 Disposal of personal property lost or abandoned on  
 990 the premises of certain facilities.—When any lost or abandoned  
 991 personal property is found on premises located within a theme  
 992 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 993 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 994 on the premises of a public food service establishment or a  
 995 public lodging establishment licensed under part I of chapter  
 996 509, if the owner or operator of such premises elects to comply  
 997 with this section, any lost or abandoned property must be  
 998 delivered to such owner or operator, who must take charge of the  
 999 property and make a record of the date such property was found.  
 1000 If the property is not claimed by its owner within 30 days after



1001 it is found, or a longer period of time as may be deemed  
 1002 appropriate by the owner or operator of the premises, the owner  
 1003 or operator of the premises may not sell and must dispose of the  
 1004 property or donate it to a charitable institution that is exempt  
 1005 from federal income tax under s. 501(c)(3) of the Internal  
 1006 Revenue Code for sale or other disposal as the charitable  
 1007 institution deems appropriate. The rightful owner of the  
 1008 property may reclaim the property from the owner or operator of  
 1009 the premises at any time before the disposal or donation of the  
 1010 property in accordance with this section and the established  
 1011 policies and procedures of the owner or operator of the  
 1012 premises. A charitable institution that accepts an electronic  
 1013 device, as defined in s. 815.03(9), access to which is not  
 1014 secured by a password or other personal identification  
 1015 technology, shall make a reasonable effort to delete all  
 1016 personal data from the electronic device before its sale or  
 1017 disposal.

1018 Section 19. Section 717.1355, Florida Statutes, is amended  
 1019 to read:

1020 717.1355 Theme park and entertainment complex tickets.—  
 1021 This chapter does not apply to any tickets for admission to a  
 1022 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
 1023 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
 1024 recreational activity within such theme park or entertainment  
 1025 complex.

1026 Section 20. Subsection (8) of section 877.24, Florida  
 1027 Statutes, is amended to read:

1028 877.24 Nonapplication of s. 877.22.—Section 877.22 does  
 1029 not apply to a minor who is:

1030 (8) Attending an organized event held at and sponsored by  
 1031 a theme park or entertainment complex as defined in s. 509.013  
 1032 ~~s. 509.013(9)~~.

1033 Section 21. The application of this act does not supersede  
 1034 any current or future declaration or declaration of condominium  
 1035 adopted pursuant to chapter 718, Florida Statutes; any  
 1036 cooperative document adopted pursuant to chapter 719, Florida  
 1037 Statutes; or any declaration or declaration of covenant adopted  
 1038 pursuant to chapter 720, Florida Statutes.

1039 Section 22. (1) The Department of Revenue is authorized,  
 1040 and all conditions are deemed to be met, to adopt emergency  
 1041 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 1042 purpose of implementing the amendments made by this act to s.  
 1043 212.03, Florida Statutes, including establishing procedures to  
 1044 facilitate the remittance of taxes.

1045 (2) Notwithstanding any other law, emergency rules adopted  
 1046 pursuant to subsection (1) are effective for 6 months after  
 1047 adoption and may be renewed during the pendency of procedures to  
 1048 adopt permanent rules addressing the subject of the emergency  
 1049 rules.

1050 (3) This section expires January 1, 2026.

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1051           Section 23. Except as otherwise expressly provided in this  
1052 act, this act shall take effect July 1, 2024.