

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 or the tax collector to  
22           charge a specified fee for processing registration  
23           applications; authorizing local laws, ordinances, or  
24           regulations to require annual renewal of a  
25           registration and to charge a fee for such renewal;

26 providing that a change in ownership may require a new  
27 application for registration; authorizing local  
28 governments to charge a specified fee to inspect a  
29 vacation rental and enforce certain laws and rules for  
30 issues pertaining to uniform life safety requirements;  
31 specifying requirements and procedures for, and  
32 limitations on, local vacation rental registration  
33 programs; authorizing local governments to fine  
34 vacation rental operators under certain circumstances;  
35 specifying procedures related to the imposition of  
36 fines; providing applicability relating to certain  
37 money judgment provisions; requiring local governments  
38 to 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; authorizing local  
53 governments to revoke or refuse to renew a vacation  
54 rental registration of a specific vacation rental  
55 under certain circumstances; requiring, within a  
56 specified timeframe, local governments to provide  
57 notice of termination of or refusal to renew a  
58 vacation rental registration to vacation rental  
59 operators and the division; providing that vacation  
60 rental owners may appeal a denial, suspension, or  
61 termination of, or a refusal to renew, a vacation  
62 rental registration; providing procedures for such  
63 appeal; authorizing a vacation rental owner to apply  
64 for registration upon the sale of the vacation rental  
65 premises or 6 months after revocation of or refusal to  
66 renew the vacation rental registration; providing  
67 construction; amending s. 509.241, F.S.; requiring the  
68 division to grant temporary licenses upon receiving  
69 vacation rental license applications while such  
70 applications are pending; providing that such licenses  
71 become permanent upon final agency action; requiring  
72 that any license issued by the division be  
73 conspicuously displayed to the public inside the  
74 licensed establishment; requiring that operators of  
75 vacation rentals offered for transient occupancy

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

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

126 |       revoked, not renewed, or suspended vacation rental  
 127 |       dwelling or unit; requiring the department to input  
 128 |       such status in the vacation rental information system;  
 129 |       requiring the division's vacation rental license  
 130 |       suspension to run concurrently with a local vacation  
 131 |       rental registration suspension; amending ss. 159.27,  
 132 |       212.08, 316.1955, 404.056, 477.0135, 509.221,  
 133 |       553.5041, 559.955, 561.20, 705.17, 705.185, 717.1355,  
 134 |       and 877.24, F.S.; conforming cross-references;  
 135 |       providing construction; authorizing the Department of  
 136 |       Revenue to adopt emergency rules; providing  
 137 |       requirements and an expiration date for such emergency  
 138 |       rules; providing for the expiration of such rulemaking  
 139 |       authority; providing effective dates.

140 |

141 | Be It Enacted by the Legislature of the State of Florida:

142 |

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

145 |       212.03 Transient rentals tax; rate, procedure,  
 146 | enforcement, exemptions.—

147 |       (2) (a) The tax provided for in this section is herein  
 148 | ~~shall be~~ in addition to the total amount of the rental, must  
 149 | ~~shall~~ be charged by the lessor or person receiving the rent in  
 150 | and by said rental arrangement to the lessee or person paying

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

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

172 1. An advertising platform that owns, operates, or manages  
 173 a vacation rental or that is related within the meaning of s.  
 174 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of  
 175 1986, as amended, to a person who owns, operates, or manages the

176 vacation rental shall collect and remit all taxes due under this  
 177 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and  
 178 212.055 which are related to the rental.

179 2. An advertising platform to which subparagraph 1. does  
 180 not apply shall collect and remit all taxes due from the owner,  
 181 operator, or manager under this section and ss. 125.0104,  
 182 125.0108, 205.044, 212.0305, and 212.055 which are related to  
 183 the rental. Of the total amount paid by the lessee or rentee,  
 184 the amount retained by the advertising platform for reservation  
 185 or payment services is not taxable under this section or ss.  
 186 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

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

192 Section 2. Section 509.013, Florida Statutes, is reordered  
 193 and amended to read:

194 509.013 Definitions.—As used in this chapter, except as  
 195 provided in subsection (14), the term:

196 (1) "Advertising platform" means a person as defined in s.  
 197 1.01(3) which:

198 (a) Provides an online application, software, a website,  
 199 or a system through which a vacation rental located in this  
 200 state is advertised or held out to the public as available to



201 rent for transient occupancy;

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

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

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

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

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

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

224 2.1- "Transient public lodging establishment" means any  
 225 unit, group of units, dwelling, building, or group of buildings

226 | within a single complex of buildings which is rented to guests  
 227 | more than three times in a calendar year for periods of less  
 228 | than 30 days or 1 calendar month, whichever is less, or which is  
 229 | advertised or held out to the public as a place regularly rented  
 230 | to guests.

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

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

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

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

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

251 381.0072.

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

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

264 5. Any migrant labor camp or residential migrant housing  
 265 permitted by the Department of Health under ss. 381.008-  
 266 381.00895.

267 6. Any establishment inspected by the Department of Health  
 268 and regulated by chapter 513.

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

273 8. Any apartment building inspected by the United States  
 274 Department of Housing and Urban Development or other entity  
 275 acting on the department's behalf which ~~that~~ is designated

276 primarily as housing for persons at least 62 years of age. The  
 277 division may require the operator of the apartment building to  
 278 attest in writing that such building meets the criteria provided  
 279 in this subparagraph. The division may adopt rules to implement  
 280 this requirement.

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

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

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

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

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

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

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

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

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

309

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

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

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

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

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

328 6. Any place of business issued a permit or inspected by  
 329 the Department of Agriculture and Consumer Services under s.  
 330 500.12.

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

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

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

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

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

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

350 ~~(11)(7)~~ "Single complex of buildings" means all buildings

351 or structures that are owned, managed, controlled, or operated  
 352 under one business name and are situated on the same tract or  
 353 plot of land that is not separated by a public street or  
 354 highway.

355 (12)~~(8)~~ "Temporary food service event" means any event of  
 356 30 days or less in duration where food is prepared, served, or  
 357 sold to the general public.

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

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

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

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

376 | the occupancy is transient.

377 |       (15)~~(13)~~ "Transient" means a guest in transient occupancy.

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

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

387 |       (5)~~(16)~~ "Nontransient" means a guest in nontransient  
 388 | occupancy.

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

392 |       509.032 Duties.—

393 |       (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD  
 394 | SERVICE EVENTS.—The division shall:

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

398 |       1. Sponsors of temporary food service events shall notify  
 399 | the division not less than 3 days before the scheduled event of  
 400 | the type of food service proposed, the time and location of the



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

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

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

426           b. Public food service establishments holding current  
 427 licenses from the division may operate under the regulations of  
 428 such a license at temporary food service events.

429           (7) PREEMPTION AUTHORITY.—

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

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

451 effect on June 1, 2011.

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

458 (d) The regulation of advertising platforms is preempted  
 459 to the state.

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

469 (a) A local government or tax collector may charge a fee  
 470 of no more than \$150 per unit for processing a registration  
 471 application. A local law, ordinance, or regulation may require  
 472 annual renewal of a registration and may charge a renewal fee of  
 473 no more than \$50 per unit for processing of a registration  
 474 renewal. However, if there is a change of ownership, the new  
 475 owner may be required to submit a new application for

476 registration. Subsequent to the registration of a vacation  
477 rental, a local government may charge a fee, not to exceed \$150,  
478 for a person authorized by s. 633.118 to inspect the vacation  
479 rental and enforce the laws and rules of the State Fire Marshall  
480 for issues pertaining to the uniform firesafety standards.

481 (b) As a condition of registration or renewal of a  
482 vacation rental, a local law, ordinance, or regulation  
483 establishing a local vacation rental registration program may  
484 require the operator of a vacation rental to do only the  
485 following:

486 1. Submit identifying information about the owner and the  
487 owner's operator, if applicable, and the subject vacation rental  
488 premises.

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

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

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

496 5. Designate and maintain at all times a responsible party  
497 who is capable of responding to complaints or emergencies  
498 related to the vacation rental, including being available by  
499 telephone at a provided contact telephone number 24 hours a day,  
500 7 days a week, and receiving legal notice of violations on

501 behalf of the operator. The responsible party has until 9 a.m.  
 502 the next calendar day to respond to a complaint or emergency by  
 503 telephone or otherwise.

504 6. State the maximum occupancy of the vacation rental  
 505 based on the number of sleeping accommodations for persons  
 506 staying overnight in the vacation rental.

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

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

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

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

521 (d) If a local government denies a registration of a  
 522 vacation rental, the local government must give written notice  
 523 to the applicant. Such notice may be provided by United States  
 524 mail or electronically. The notice must specify with  
 525 particularity the factual reasons for the denial and include a

526 citation to the applicable portions of the ordinance, rule,  
 527 statute, or other legal authority for the denial of the  
 528 registration. A local government may not prohibit an applicant  
 529 from reapplying if the applicant cures the identified  
 530 deficiencies.

531 (e)1. Upon an accepted vacation rental registration, a  
 532 local government shall immediately assign a unique registration  
 533 number to the vacation rental unit and provide the registration  
 534 number or other indicia of registration to the vacation rental  
 535 operator in writing or electronically.

536 2. The vacation rental operator must provide the vacation  
 537 rental registration number to the division.

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

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

542 2. Is operating a vacation rental without registering with  
 543 the local government as a vacation rental.

544 (g) A certified copy of an order imposing a fine may be  
 545 recorded in the public records and thereafter constitutes a lien  
 546 against the real property on which the violation exists. Upon  
 547 petition to the circuit court, such order is enforceable in the  
 548 same manner as a court judgment by the sheriffs of this state,  
 549 including execution and levy against the personal property of  
 550 the violator, but such order may not be deemed to be a court

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

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

573 2. If the owner is found to have materially violated a  
574 local law, ordinance, or regulation as described in subparagraph  
575 1., the code enforcement board or special magistrate must make a

576 recommendation to the local government as to whether an owner's  
577 vacation rental registration should be suspended.

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

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

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

585 c. One or more material violations after two prior  
586 suspensions of an owner's vacation rental registration during a  
587 6-month period.

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

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

594 b. Up to 30 days for one or more material violations on 5  
595 separate days during a 30-day period; or

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

599 5. A local government may not suspend an owner's vacation  
600 rental registration for violations of a local law, ordinance, or



601 regulation which are not directly related to the vacation rental  
 602 premises.

603 6. A local government must provide notice of the  
 604 suspension of a vacation rental registration to the operator and  
 605 the division within 5 days after the suspension. The notice must  
 606 include the start date of the suspension, which must be at least  
 607 21 days after the suspension notice is sent to the operator and  
 608 the division. Effective January 1, 2026, a local government must  
 609 use the vacation rental information system described in s.  
 610 509.244 to provide notice of the suspension of a vacation rental  
 611 registration to the division.

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

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

618 b. There is an unsatisfied recorded municipal lien or  
 619 county lien on the real property of the vacation rental;  
 620 however, the local government must allow the vacation rental  
 621 owner at least 60 days before the termination of a registration  
 622 to satisfy the recorded municipal lien or county lien and must  
 623 immediately and automatically reinstate or renew the  
 624 registration upon satisfaction of such lien; or

625 c. The vacation rental premises and its owner are the

626 subject of a final order or judgment by a court of competent  
627 jurisdiction lawfully directing the termination of the premises'  
628 use as a vacation rental.

629 2. A local government must provide notice of the  
630 termination of or refusal to renew a vacation rental  
631 registration to the operator and the division within 5 days  
632 after the termination or refusal to renew. The notice must  
633 include the date of termination or nonrenewal, which must be at  
634 least 21 days after the notice is sent to the operator and the  
635 division.

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

644 (k) A vacation rental owner may apply for registration  
645 upon the sale of the vacation rental premises to a new owner or  
646 6 months after revocation of or refusal to renew the vacation  
647 rental registration pursuant to paragraph (i).

648  
649 This subsection does not prohibit a local government from  
650 establishing a local law, ordinance, or regulation if it is

651 uniformly applied without regard to whether the residential  
 652 property is used as a vacation rental.

653 Section 4. Effective January 1, 2025, present paragraph  
 654 (c) of subsection (4) of section 509.241, Florida Statutes, is  
 655 redesignated as paragraph (d), a new paragraph (c) is added to  
 656 that subsection, subsection (5) is added to that section, and  
 657 subsections (2) and (3) of that section are amended, to read:

658 509.241 Licenses required; exceptions; division online  
 659 accounts and transactions.—

660 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
 661 a public lodging establishment or a public food service  
 662 establishment shall apply for and receive a license from the  
 663 division before ~~prior to~~ the commencement of operation. A  
 664 condominium association, as defined in s. 718.103, which does  
 665 not own any units classified as vacation rentals or timeshare  
 666 projects under s. 509.242(1)(c) or (g) is not required to apply  
 667 for or receive a public lodging establishment license. Upon  
 668 receiving an application for a vacation rental license, the  
 669 division shall grant a temporary license that authorizes the  
 670 vacation rental to begin operation while the application is  
 671 pending. The temporary license becomes permanent upon final  
 672 agency action regarding the license application that grants the  
 673 vacation rental license.

674 (3) DISPLAY OF LICENSE.—~~A~~ Any license issued by the  
 675 division must ~~shall~~ be conspicuously displayed to the public

676 inside ~~in the office or lobby of the~~ licensed establishment.  
677 Public food service establishments that ~~which~~ offer catering  
678 services must ~~shall~~ display their license number on all  
679 advertising for catering services. The operator of a vacation  
680 rental offered for transient occupancy through an advertising  
681 platform must conspicuously display the vacation rental's local  
682 registration number, if applicable, inside the unit in a visible  
683 location.

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

690 (c) Each licensee or licensed agent managing a license  
691 classified as a vacation rental as defined in s. 509.242(1)(c)  
692 must submit to the division, through the division's online  
693 system, any applicable local vacation rental registration  
694 number.

695 (5) UNIQUE IDENTIFIER.—The division shall include a unique  
696 identifier expressed as a series of letters or numbers at the  
697 end of the vacation rental license number on each vacation  
698 rental license it issues which identifies each individual  
699 vacation rental dwelling or unit.

700 Section 5. Effective January 1, 2025, section 509.243,

701 Florida Statutes, is created to read:

702 509.243 Advertising platforms.—

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

706 (a) Include in the advertisement or listing the vacation  
 707 rental license number with the associated unique identifier.

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

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

714 (3) Effective January 1, 2026, an advertising platform  
 715 shall:

716 (a) Remove the ability to book an advertisement or a  
 717 listing from its online application, software, website, or  
 718 system within 15 business days after notification through the  
 719 vacation rental information system as established in s. 509.244  
 720 that a vacation rental license:

- 721 1. Has been suspended, revoked, or not renewed; or  
 722 2. Fails to display a valid vacation rental license number  
 723 with the associated unique identifier.

724  
 725 The notification shall identify the nature of the deficiency.

726        (b) Provide to the division on a quarterly basis, in a  
727 manner compatible with the vacation rental information system as  
728 established in s. 509.244, a list of all vacation rentals in the  
729 state which are advertised on its platform, including the  
730 uniform resource locator for the Internet address of the  
731 vacation rental advertisement and the vacation rental license  
732 number associated with the vacation rental.

733        (4) If a guest uses a payment system on or through an  
734 advertising platform to pay for the rental of a vacation rental  
735 located in this state, the advertising platform or the  
736 designated operator listing a vacation rental with an  
737 advertising platform must collect and remit all taxes due under  
738 ss. 125.0104, 125.0108, 205.044, 212.03, 212.0305, and 212.055  
739 related to the rental as provided in s. 212.03(2)(b).

740        (5) If the division has probable cause to believe that a  
741 person not licensed by the division has violated this chapter or  
742 any rule adopted pursuant thereto, the division may issue and  
743 deliver to such person a notice to cease and desist from the  
744 violation. The issuance of a notice to cease and desist does not  
745 constitute agency action for which a hearing under s. 120.569 or  
746 s. 120.57 may be sought. For the purpose of enforcing a cease  
747 and desist notice, the division may file a proceeding in the  
748 name of the state seeking the issuance of an injunction or a  
749 writ of mandamus against any person who violates any provision  
750 of the notice. If the division is required to seek enforcement

751 of the notice for a penalty pursuant to s. 120.69, it is  
752 entitled to collect attorney fees and costs, together with any  
753 cost of collection.

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

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

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

775 Section 6. Section 509.244, Florida Statutes, is created

776 to read:

777 509.244 Vacation rental information system.—

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

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

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

787 (b) Provide a system interface to allow local governments  
 788 to verify the status of a vacation rental, if applicable.

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

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

797 509.261 Revocation or suspension of licenses; fines;  
 798 procedure.—

799 (11) (a) The division may revoke, refuse to issue or renew,  
 800 or suspend for a period of not more than 30 days a license of a



801 vacation rental for any of the following reasons:

802 1. Operation of the subject premises violates the terms of  
 803 an applicable lease or property restriction, including any  
 804 property restriction adopted pursuant to chapter 718, chapter  
 805 719, or chapter 720, as determined by a final order of a court  
 806 of competent jurisdiction or a written decision by an arbitrator  
 807 authorized to arbitrate a dispute relating to the subject  
 808 premises and a lease or property restriction.

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

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

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

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

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

824 159.27 Definitions.—The following words and terms, unless  
 825 the context clearly indicates a different meaning, shall have

826 the following meanings:

827 (12) "Public lodging or restaurant facility" means  
 828 property used for any public lodging establishment as defined in  
 829 s. 509.242 or public food service establishment as defined in s.  
 830 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
 831 necessary to, another facility qualifying under this part.

832 Section 9. Paragraph (jj) of subsection (7) of section  
 833 212.08, Florida Statutes, is amended to read:

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

840 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 841 entity by this chapter do not inure to any transaction that is  
 842 otherwise taxable under this chapter when payment is made by a  
 843 representative or employee of the entity by any means,  
 844 including, but not limited to, cash, check, or credit card, even  
 845 when that representative or employee is subsequently reimbursed  
 846 by the entity. In addition, exemptions provided to any entity by  
 847 this subsection do not inure to any transaction that is  
 848 otherwise taxable under this chapter unless the entity has  
 849 obtained a sales tax exemption certificate from the department  
 850 or the entity obtains or provides other documentation as

851 required by the department. Eligible purchases or leases made  
 852 with such a certificate must be in strict compliance with this  
 853 subsection and departmental rules, and any person who makes an  
 854 exempt purchase with a certificate that is not in strict  
 855 compliance with this subsection and the rules is liable for and  
 856 shall pay the tax. The department may adopt rules to administer  
 857 this subsection.

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

872 Section 10. Paragraph (b) of subsection (4) of section  
 873 316.1955, Florida Statutes, is amended to read:

874 316.1955 Enforcement of parking requirements for persons  
 875 who have disabilities.—

876 (4)

877 (b) Notwithstanding paragraph (a), a theme park or an  
 878 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
 879 which provides parking in designated areas for persons who have  
 880 disabilities may allow any vehicle that is transporting a person  
 881 who has a disability to remain parked in a space reserved for  
 882 persons who have disabilities throughout the period the theme  
 883 park is open to the public for that day.

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

886 404.056 Environmental radiation standards and projects;  
 887 certification of persons performing measurement or mitigation  
 888 services; mandatory testing; notification on real estate  
 889 documents; rules.—

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

896  
 897 "RADON GAS: Radon is a naturally occurring radioactive gas  
 898 that, when it has accumulated in a building in sufficient  
 899 quantities, may present health risks to persons who are exposed  
 900 to it over time. Levels of radon that exceed federal and state

901 guidelines have been found in buildings in Florida. Additional  
 902 information regarding radon and radon testing may be obtained  
 903 from your county health department."

904  
 905 The requirements of this subsection do not apply to any  
 906 residential transient occupancy, as described in s. 509.013 ~~s.~~  
 907 ~~509.013(12)~~, provided that such occupancy is 45 days or less in  
 908 duration.

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

911 477.0135 Exemptions.—

912 (6) A license is not required of any individual providing  
 913 makeup or special effects services in a theme park or  
 914 entertainment complex to an actor, stunt person, musician,  
 915 extra, or other talent, or providing makeup or special effects  
 916 services to the general public. The term "theme park or  
 917 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~  
 918 ~~509.013(9)~~.

919 Section 13. Paragraph (b) of subsection (2) of section  
 920 509.221, Florida Statutes, is amended to read:

921 509.221 Sanitary regulations.—

922 (2)

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

926 establishment, so long as they are reasonably accessible.

927 Section 14. Paragraph (b) of subsection (5) of section  
928 553.5041, Florida Statutes, is amended to read:

929 553.5041 Parking spaces for persons who have  
930 disabilities.—

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

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

945 Section 15. Paragraph (b) of subsection (5) of section  
946 559.955, Florida Statutes, is amended to read:

947 559.955 Home-based businesses; local government  
948 restrictions.—

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

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

951 transient public lodging establishments, as defined in s.  
 952 509.013(10)(a)2. which ~~s. 509.013(4)(a)1.,~~ that are not  
 953 otherwise preempted under chapter 509.

954 Section 16. Paragraph (d) of subsection (7) of section  
 955 561.20, Florida Statutes, is amended to read:

956 561.20 Limitation upon number of licenses issued.—  
 957 (7)

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

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

970 705.17 Exceptions.—

971 (2) Sections 705.1015-705.106 do not apply to any personal  
 972 property lost or abandoned on premises located within a theme  
 973 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 974 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 975 on the premises of a public food service establishment or a

976 public lodging establishment licensed under part I of chapter  
 977 509, if the owner or operator of such premises elects to comply  
 978 with s. 705.185.

979 Section 18. Section 705.185, Florida Statutes, is amended  
 980 to read:

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



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1001 the premises at any time before the disposal or donation of the  
 1002 property in accordance with this section and the established  
 1003 policies and procedures of the owner or operator of the  
 1004 premises. A charitable institution that accepts an electronic  
 1005 device, as defined in s. 815.03(9), access to which is not  
 1006 secured by a password or other personal identification  
 1007 technology, shall make a reasonable effort to delete all  
 1008 personal data from the electronic device before its sale or  
 1009 disposal.

1010 Section 19. Section 717.1355, Florida Statutes, is amended  
 1011 to read:

1012 717.1355 Theme park and entertainment complex tickets.—  
 1013 This chapter does not apply to any tickets for admission to a  
 1014 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
 1015 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
 1016 recreational activity within such theme park or entertainment  
 1017 complex.

1018 Section 20. Subsection (8) of section 877.24, Florida  
 1019 Statutes, is amended to read:

1020 877.24 Nonapplication of s. 877.22.—Section 877.22 does  
 1021 not apply to a minor who is:

1022 (8) Attending an organized event held at and sponsored by  
 1023 a theme park or entertainment complex as defined in s. 509.013  
 1024 ~~s. 509.013(9)~~.

1025 Section 21. The application of this act does not supersede

1026 any current or future declaration or declaration of condominium  
 1027 adopted pursuant to chapter 718, Florida Statutes; any  
 1028 cooperative document adopted pursuant to chapter 719, Florida  
 1029 Statutes; or any declaration or declaration of covenant adopted  
 1030 pursuant to chapter 720, Florida Statutes.

1031 Section 22. (1) The Department of Revenue is authorized,  
 1032 and all conditions are deemed to be met, to adopt emergency  
 1033 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 1034 purpose of implementing the amendments made by this act to s.  
 1035 212.03, Florida Statutes, including establishing procedures to  
 1036 facilitate the remittance of taxes.

1037 (2) Notwithstanding any other law, emergency rules adopted  
 1038 pursuant to subsection (1) are effective for 6 months after  
 1039 adoption and may be renewed during the pendency of procedures to  
 1040 adopt permanent rules addressing the subject of the emergency  
 1041 rules.

1042 (3) This section expires January 1, 2026.

1043 Section 23. Except as otherwise expressly provided in this  
 1044 act, this act shall take effect July 1, 2024.