

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Griffitts offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

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

7 212.03 Transient rentals tax; rate, procedure,  
8 enforcement, exemptions.-

9 (2) (a) The tax provided for in this section is herein  
10 ~~shall be~~ in addition to the total amount of the rental, must  
11 ~~shall~~ be charged by the lessor or person receiving the rent in  
12 and by said rental arrangement to the lessee or person paying  
13 the rental, and is ~~shall be~~ due and payable at the time of the

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14 receipt of such rental payment by the lessor or person, as  
15 defined in this chapter, who receives such ~~said~~ rental or  
16 payment. The owner, lessor, or person receiving the rent shall  
17 remit the tax to the department at the times and in the manner  
18 hereinafter provided for dealers to remit taxes under this  
19 chapter. The same duties imposed by this chapter upon dealers in  
20 tangible personal property respecting the collection and  
21 remission of the tax; the making of returns; the keeping of  
22 books, records, and accounts; and the compliance with the rules  
23 and regulations of the department in the administration of this  
24 chapter ~~shall~~ apply to and are ~~be~~ binding upon all persons who  
25 manage or operate hotels, apartment houses, roominghouses,  
26 tourist and trailer camps, and the rental of condominium units,  
27 and to all persons who collect or receive such rents on behalf  
28 of such owner or lessor taxable under this chapter.

29 (b) If a guest uses a payment system on or through an  
30 advertising platform as defined in s. 509.013 to pay for the  
31 rental of a vacation rental located in this state, the  
32 advertising platform must collect and remit taxes as provided in  
33 this paragraph.

34 1. An advertising platform that owns, operates, or manages  
35 a vacation rental or that is related within the meaning of s.  
36 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of  
37 1986, as amended, to a person who owns, operates, or manages the  
38 vacation rental shall collect and remit all taxes due under this

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39 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and  
40 212.055 which are related to the rental.

41 2. An advertising platform to which subparagraph 1. does  
42 not apply shall collect and remit all taxes due from the owner,  
43 operator, or manager under this section and ss. 125.0104,  
44 125.0108, 205.044, 212.0305, and 212.055 which are related to  
45 the rental. Of the total amount paid by the lessee or rentee,  
46 the amount retained by the advertising platform for reservation  
47 or payment services is not taxable under this section or ss.  
48 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

49  
50 In order to facilitate the remittance of such taxes, the  
51 department and counties that have elected to self-administer the  
52 taxes imposed under chapter 125 shall allow advertising  
53 platforms to register, collect, and remit such taxes.

54 Section 2. Section 509.013, Florida Statutes, is reordered  
55 and amended to read:

56 509.013 Definitions.—As used in this chapter, except as  
57 provided in subsection (14), the term:

58 (1) "Advertising platform" means a person as defined in s.  
59 1.01(3) which:

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

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

66 (c) Provides a reservation or payment system that  
67 facilitates a transaction for the renting of a vacation rental  
68 for transient occupancy and for which the person collects or  
69 receives, directly or indirectly, a fee in connection with the  
70 reservation or payment service provided for the rental  
71 transaction.

72 (3)-(1) "Division" means the Division of Hotels and  
73 Restaurants of the Department of Business and Professional  
74 Regulation.

75 (8)-(2) "Operator" means the owner, licensee, proprietor,  
76 lessee, manager, assistant manager, or appointed agent of a  
77 public lodging establishment or public food service  
78 establishment.

79 (4)-(3) "Guest" means any patron, customer, tenant, lodger,  
80 boarder, or occupant of a public lodging establishment or public  
81 food service establishment.

82 (10)(a)-(4)-(a) "Public lodging establishment" includes a  
83 transient public lodging establishment as defined in  
84 subparagraph 2. subparagraph 1. and a nontransient public  
85 lodging establishment as defined in subparagraph 1 ~~subparagraph~~  
86 ~~2.~~

87 2.1. "Transient public lodging establishment" means any  
88 unit, group of units, dwelling, building, or group of buildings

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89 within a single complex of buildings which is rented to guests  
90 more than three times in a calendar year for periods of less  
91 than 30 days or 1 calendar month, whichever is less, or which is  
92 advertised or held out to the public as a place regularly rented  
93 to guests.

94 1.2. "Nontransient public lodging establishment" means any  
95 unit, group of units, dwelling, building, or group of buildings  
96 within a single complex of buildings which is rented to guests  
97 for periods of at least 30 days or 1 calendar month, whichever  
98 is less, or which is advertised or held out to the public as a  
99 place regularly rented to guests for periods of at least 30 days  
100 or 1 calendar month.

101  
102 License classifications of public lodging establishments, and  
103 the definitions therefor, are as provided ~~set out~~ in s. 509.242.  
104 For the purpose of licensure, the term does not include  
105 condominium common elements as defined in s. 718.103.

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

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

111 2. Any facility certified or licensed and regulated by the  
112 Agency for Health Care Administration or the Department of

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113 Children and Families or other similar place regulated under s.  
114 381.0072.

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

118 4. Any unit or group of units in a condominium,  
119 cooperative, or timeshare plan and any individually or  
120 collectively owned one-family, two-family, three-family, or  
121 four-family dwelling house or dwelling unit that is rented for  
122 periods of at least 30 days or 1 calendar month, whichever is  
123 less, and that is not advertised or held out to the public as a  
124 place regularly rented for periods of less than 1 calendar  
125 month, provided that no more than four rental units within a  
126 single complex of buildings are available for rent.

127 5. Any migrant labor camp or residential migrant housing  
128 permitted by the Department of Health under ss. 381.008-  
129 381.00895.

130 6. Any establishment inspected by the Department of Health  
131 and regulated by chapter 513.

132 7. A facility operated by a nonprofit which provides Any  
133 ~~nonprofit organization that operates a facility providing~~  
134 housing only to patients, patients' families, and patients'  
135 caregivers and not to the general public.

136 8. Any apartment building inspected by the United States  
137 Department of Housing and Urban Development or other entity

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138 acting on the department's behalf which ~~that~~ is designated  
139 primarily as housing for persons at least 62 years of age. The  
140 division may require the operator of the apartment building to  
141 attest in writing that such building meets the criteria provided  
142 in this subparagraph. The division may adopt rules to implement  
143 this requirement.

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

148 ~~(9) (a) (5) (a)~~ "Public food service establishment" means any  
149 building, vehicle, place, or structure, or any room or division  
150 in a building, vehicle, place, or structure where food is  
151 prepared, served, or sold for immediate consumption on or in the  
152 vicinity of the premises; called for or taken out by customers;  
153 or prepared before ~~prior to~~ being delivered to another location  
154 for consumption. The term includes a culinary education program,  
155 as defined in s. 381.0072(2), which offers, prepares, serves, or  
156 sells food to the general public, regardless of whether it is  
157 inspected by another state agency for compliance with sanitation  
158 standards.

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

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

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- 163           a. For the use of students and faculty; or  
164           b. Temporarily, to serve such events as fairs, carnivals,  
165 food contests, cook-offs, and athletic contests.
- 166           2. Any eating place maintained and operated by a church or  
167 a religious, nonprofit fraternal, or nonprofit civic  
168 organization:
- 169           a. For the use of members and associates; or  
170           b. Temporarily, to serve such events as fairs, carnivals,  
171 food contests, cook-offs, or athletic contests.
- 172
- 173 Upon request by the division, a church or a religious, nonprofit  
174 fraternal, or nonprofit civic organization claiming an exclusion  
175 under this subparagraph must provide the division documentation  
176 of its status as a church or a religious, nonprofit fraternal,  
177 or nonprofit civic organization.
- 178           3. Any eating place maintained and operated by an  
179 individual or entity at a food contest, cook-off, or a temporary  
180 event lasting from 1 to 3 days which is hosted by a church or a  
181 religious, nonprofit fraternal, or nonprofit civic organization.  
182 Upon request by the division, the event host must provide the  
183 division documentation of its status as a church or a religious,  
184 nonprofit fraternal, or nonprofit civic organization.
- 185           4. Any eating place located on an airplane, train, bus, or  
186 watercraft that ~~which~~ is a common carrier.

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187           5. Any eating place maintained by a facility certified or  
188 licensed and regulated by the Agency for Health Care  
189 Administration or the Department of Children and Families or  
190 other similar place that is regulated under s. 381.0072.

191           6. Any place of business issued a permit or inspected by  
192 the Department of Agriculture and Consumer Services under s.  
193 500.12.

194           7. Any place of business where the food available for  
195 consumption is limited to ice, beverages with or without  
196 garnishment, popcorn, or prepackaged items sold without  
197 additions or preparation.

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

201           9. Any vending machine that dispenses any food or  
202 beverages other than potentially hazardous foods, as defined by  
203 division rule.

204           10. Any vending machine that dispenses potentially  
205 hazardous foods ~~food~~ and ~~which~~ is located in a facility  
206 regulated under s. 381.0072.

207           11. Any research and development test kitchen limited to  
208 the use of employees and which is not open to the general  
209 public.

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210        ~~(2)-(6)~~ "Director" means the Director of the Division of  
211 Hotels and Restaurants of the Department of Business and  
212 Professional Regulation.

213        ~~(11)-(7)~~ "Single complex of buildings" means all buildings  
214 or structures that are owned, managed, controlled, or operated  
215 under one business name and are situated on the same tract or  
216 plot of land that is not separated by a public street or  
217 highway.

218        ~~(12)-(8)~~ "Temporary food service event" means any event of  
219 30 days or less in duration where food is prepared, served, or  
220 sold to the general public.

221        ~~(13)-(9)~~ "Theme park or entertainment complex" means a  
222 complex comprised of at least 25 contiguous acres owned and  
223 controlled by the same business entity and which contains  
224 permanent exhibitions and a variety of recreational activities  
225 and has a minimum of 1 million visitors annually.

226        ~~(14)-(10)~~ "Third-party provider" means, for purposes of s.  
227 509.049, any provider of an approved food safety training  
228 program that provides training or such a training program to a  
229 public food service establishment that is not under common  
230 ownership or control with the provider.

231        ~~(16)-(11)~~ "Transient establishment" means any public  
232 lodging establishment that is rented or leased to guests by an  
233 operator whose intention is that such guests' occupancy will be  
234 temporary.

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235        ~~(17)-(12)~~ "Transient occupancy" means occupancy when it is  
236 the intention of the parties that the occupancy will be  
237 temporary. There is a rebuttable presumption that, when the  
238 dwelling unit occupied is not the sole residence of the guest,  
239 the occupancy is transient.

240        ~~(15)-(13)~~ "Transient" means a guest in transient occupancy.

241        ~~(6)-(14)~~ "Nontransient establishment" means any public  
242 lodging establishment that is rented or leased to guests by an  
243 operator whose intention is that the dwelling unit occupied will  
244 be the sole residence of the guest.

245        ~~(7)-(15)~~ "Nontransient occupancy" means occupancy when it  
246 is the intention of the parties that the occupancy will not be  
247 temporary. There is a rebuttable presumption that, when the  
248 dwelling unit occupied is the sole residence of the guest, the  
249 occupancy is nontransient.

250        ~~(5)-(16)~~ "Nontransient" means a guest in nontransient  
251 occupancy.

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

255        509.032 Duties.—

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

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

261 1. Sponsors of temporary food service events shall notify  
262 the division not less than 3 days before the scheduled event of  
263 the type of food service proposed, the time and location of the  
264 event, a complete list of food service vendors participating in  
265 the event, the number of individual food service facilities each  
266 vendor will operate at the event, and the identification number  
267 of each food service vendor's current license as a public food  
268 service establishment or temporary food service event licensee.  
269 Notification may be completed orally, by telephone, in person,  
270 or in writing. A public food service establishment or food  
271 service vendor may not use this notification process to  
272 circumvent the license requirements of this chapter.

273 2. The division shall keep a record of all notifications  
274 received for proposed temporary food service events and shall  
275 provide appropriate educational materials to the event sponsors  
276 and notify the event sponsors of the availability of the food-  
277 recovery brochure developed under s. 595.420.

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

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

289 b. Public food service establishments holding current  
290 licenses from the division may operate under the regulations of  
291 such a license at temporary food service events.

292 (7) PREEMPTION AUTHORITY.—

293 (a) The regulation of public lodging establishments and  
294 public food service establishments, including, but not limited  
295 to, sanitation standards, licensing, inspections, training and  
296 testing of personnel, and matters related to the nutritional  
297 content and marketing of foods offered in such establishments,  
298 is preempted to the state. This paragraph does not preempt the  
299 authority of a local government or local enforcement district to  
300 conduct inspections of public lodging and public food service  
301 establishments for compliance with the Florida Building Code and  
302 the Florida Fire Prevention Code, pursuant to ss. 553.80 and  
303 633.206.

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

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308 including such a law, ordinance, or regulation that is amended  
309 to be less restrictive or to comply with the local registration  
310 requirements provided in subsection (8), or when a law,  
311 ordinance, or regulation adopted after June 1, 2011, regulates  
312 vacation rentals, if such law, ordinance, or regulation is less  
313 restrictive than a law, ordinance, or regulation that was in  
314 effect on June 1, 2011.

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

321 (d) Subsection (8) does not apply to any county law,  
322 ordinance, or regulation initially adopted on or before January  
323 1, 2016, that established county registration requirements for  
324 rental of vacation rentals, and any amendments thereto adopted  
325 before January 1, 2024. Such county law, ordinance, or  
326 regulation may not be amended or altered except to be less  
327 restrictive or to adopt registration requirements as provided in  
328 subsection (8).

329 (e) The regulation of advertising platforms is preempted  
330 to the state.

331 (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;  
332 REVOICATIONS; FINES.—Notwithstanding paragraph (7)(a), a local

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333 law, ordinance, or regulation may require the registration of  
334 vacation rentals with a local vacation rental registration  
335 program. Local governments may implement a vacation rental  
336 registration program pursuant to this subsection and may impose  
337 a fine for failure to register under the local program. Any such  
338 registration program implemented by a local government shall be  
339 administered by the tax collector.

340 (a) A local government or tax collector may charge a fee  
341 of no more than \$150 per unit for processing a registration  
342 application. A local law, ordinance, or regulation may require  
343 annual renewal of a registration and may charge a renewal fee of  
344 no more than \$50 per unit for processing of a registration  
345 renewal. However, if there is a change of ownership, the new  
346 owner may be required to submit a new application for  
347 registration. Subsequent to the registration of a vacation  
348 rental, a local government may charge a fee, not to exceed \$150,  
349 for persons authorized by s. 633.118 to inspect the vacation  
350 rental and enforce the laws and rules of the State Fire Marshall  
351 for issues pertaining to the uniform firesafety standards.

352 (b) As a condition of registration or renewal of a  
353 vacation rental, a local law, ordinance, or regulation  
354 establishing a local vacation rental registration program may  
355 require the operator of a vacation rental to do only the  
356 following:

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357 1. Submit identifying information about the owner and the  
358 owner's operator, if applicable, and the subject vacation rental  
359 premises.

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

362 3. Obtain all required tax registrations, receipts, or  
363 certificates issued by the Department of Revenue, a county, or a  
364 municipality.

365 4. Update required information on a continuing basis to  
366 ensure it is current.

367 5. Designate and maintain at all times a responsible party  
368 who is capable of responding to complaints or emergencies  
369 related to the vacation rental, including being available by  
370 telephone at a provided contact telephone number 24 hours a day,  
371 7 days a week, and receiving legal notice of violations on  
372 behalf of the operator. The responsible party has until 9 a.m.  
373 the next calendar day to respond to a complaint or emergency by  
374 telephone or otherwise.

375 6. State the maximum occupancy of the vacation rental  
376 based on the number of sleeping accommodations for persons  
377 staying overnight in the vacation rental.

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

380 (c) Within 15 business days after receiving an application  
381 for registration of a vacation rental, a local government must

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382 review the application for completeness and accept the  
383 registration of the vacation rental or issue a written notice of  
384 denial.

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

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

392 (d) If a local government denies a registration of a  
393 vacation rental, the local government must give written notice  
394 to the applicant. Such notice may be provided by United States  
395 mail or electronically. The notice must specify with  
396 particularity the factual reasons for the denial and include a  
397 citation to the applicable portions of the ordinance, rule,  
398 statute, or other legal authority for the denial of the  
399 registration. A local government may not prohibit an applicant  
400 from reapplying if the applicant cures the identified  
401 deficiencies.

402 (e)1. Upon an accepted vacation rental registration, a  
403 local government shall immediately assign a unique registration  
404 number to the vacation rental unit and provide the registration  
405 number or other indicia of registration to the vacation rental  
406 operator in writing or electronically.

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407 2. The vacation rental operator must provide the vacation  
408 rental registration number to the division.

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

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

413 2. Is operating a vacation rental without registering with  
414 the local government as a vacation rental.

415 (g) A certified copy of an order imposing a fine may be  
416 recorded in the public records and thereafter constitutes a lien  
417 against the real property on which the violation exists. Upon  
418 petition to the circuit court, such order is enforceable in the  
419 same manner as a court judgment by the sheriffs of this state,  
420 including execution and levy against the personal property of  
421 the violator, but such order may not be deemed to be a court  
422 judgment except for enforcement purposes. A fine imposed  
423 pursuant to this subsection shall continue to accrue until the  
424 violator comes into compliance or until judgment is rendered in  
425 a suit filed pursuant to this section, whichever occurs first. A  
426 lien arising from a fine imposed pursuant to this subsection  
427 runs in favor of the local government, and the local government  
428 may execute a satisfaction or release of lien. Three months or  
429 more after the filing of any such lien that remains unpaid, the  
430 local government may foreclose on the lien against the real  
431 property on which the violation exists or sue to recover a money

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432 judgment for the amount of the lien, plus accrued interest. A  
433 lien created pursuant to this part may not be foreclosed on real  
434 property that is a homestead under s. 4, Art. X of the State  
435 Constitution. The money judgment provisions of this section do  
436 not apply to real property or personal property that is covered  
437 under s. 4(a), Art. X of the State Constitution.

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

444 2. If the owner is found to have materially violated a  
445 local law, ordinance, or regulation as described in subparagraph  
446 1., the code enforcement board or special magistrate must make a  
447 recommendation to the local government as to whether the owner's  
448 vacation rental registration should be suspended.

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

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

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

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456 c. One or more material violations after two prior  
457 suspensions of an owner's vacation rental registration during a  
458 6-month period.

459 4. If the code enforcement board or special magistrate  
460 recommends suspension of an owner's vacation rental  
461 registration, a local government may suspend such registration  
462 for a period of:

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

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

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

470 5. A local government may not suspend an owner's vacation  
471 rental registration for violations of a local law, ordinance, or  
472 regulation which are not directly related to the vacation rental  
473 premises.

474 6. A local government must provide notice of the  
475 suspension of a vacation rental registration to the operator and  
476 the division within 5 days after the suspension. The notice must  
477 include the start date of the suspension, which must be at least  
478 21 days after the suspension notice is sent to the operator and  
479 the division. Effective January 1, 2026, a local government must  
480 use the vacation rental information system described in s.

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481 509.244 to provide notice of the suspension of a vacation rental  
482 registration to the division.

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

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

489 b. There is an unsatisfied recorded municipal lien or  
490 county lien on the real property of the vacation rental;  
491 however, the local government must allow the vacation rental  
492 operator at least 60 days before the termination of a  
493 registration to satisfy the recorded municipal lien or county  
494 lien and must immediately and automatically reinstate or renew  
495 the registration upon satisfaction of such lien; or

496 c. The vacation rental premises and its owner are the  
497 subject of a final order or judgment by a court of competent  
498 jurisdiction lawfully directing the termination of the premises'  
499 use as a vacation rental.

500 2. A local government must provide notice of the  
501 termination of or refusal to renew a vacation rental  
502 registration to the operator and the division within 5 days  
503 after the termination or refusal to renew. The notice must  
504 include the date of termination or nonrenewal, which must be at

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505 least 21 days after the notice is sent to the operator and the  
506 division.

507 (j) A vacation rental owner may appeal a denial,  
508 suspension, or termination of a vacation rental registration, or  
509 a refusal to renew such registration, to the circuit court. An  
510 appeal must be filed within 30 days after the issuance of the  
511 denial, suspension, or termination of, or refusal to renew, the  
512 vacation rental registration. The court may assess and award  
513 reasonable attorney fees and costs and damages to a vacation  
514 rental owner.

515 (k) A vacation rental owner may apply for registration  
516 upon the sale of the vacation rental premises to a new owner or  
517 6 months after revocation of or refusal to renew the vacation  
518 rental registration pursuant to paragraph (i).

519  
520 This subsection does not prohibit a local government from  
521 establishing a local law, ordinance, or regulation if it is  
522 uniformly applied without regard to whether the residential  
523 property is used as a vacation rental.

524 Section 4. Effective January 1, 2025, present paragraph  
525 (c) of subsection (4) of section 509.241, Florida Statutes, is  
526 redesignated as paragraph (d), a new paragraph (c) is added that  
527 that subsection, subsection (5) is added to that section, and  
528 subsections (2) and (3) of that section are amended, to read:

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529 509.241 Licenses required; exceptions; division online  
530 accounts and transactions.—

531 (2) APPLICATION FOR LICENSE.—Each person who plans to open  
532 a public lodging establishment or a public food service  
533 establishment shall apply for and receive a license from the  
534 division before ~~prior to~~ the commencement of operation. A  
535 condominium association, as defined in s. 718.103, which does  
536 not own any units classified as vacation rentals or timeshare  
537 projects under s. 509.242(1)(c) or (g) is not required to apply  
538 for or receive a public lodging establishment license. Upon  
539 receiving an application for a vacation rental license, the  
540 division shall grant a temporary license that authorizes the  
541 vacation rental to begin operation while the application is  
542 pending. The temporary license becomes permanent upon final  
543 agency action regarding the license application that grants the  
544 vacation rental license.

545 (3) DISPLAY OF LICENSE.—A ~~Any~~ license issued by the  
546 division must ~~shall~~ be conspicuously displayed to the public  
547 inside ~~in~~ the ~~office or lobby of the~~ licensed establishment.  
548 Public food service establishments that ~~which~~ offer catering  
549 services must ~~shall~~ display their license number on all  
550 advertising for catering services. The operator of a vacation  
551 rental offered for transient occupancy through an advertising  
552 platform must conspicuously display the vacation rental's local

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553 registration number, if applicable, inside the unit in a visible  
554 location.

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

561 (c) Each licensee or licensed agent managing a license  
562 classified as a vacation rental as defined in s. 509.242(1)(c)  
563 must submit to the division, through the division's online  
564 system, any applicable local vacation rental registration  
565 number.

566 (5) UNIQUE IDENTIFIER.—The division shall include a unique  
567 identifier expressed as a series of letters or numbers at the  
568 end of the vacation rental license number on each vacation  
569 rental license it issues which identifies each individual  
570 vacation rental dwelling or unit.

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

573 509.243 Advertising platforms.—

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

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

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

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

585 (3) Effective January 1, 2026, an advertising platform  
586 shall:

587 (a) Remove the ability to book an advertisement or a  
588 listing from its online application, software, website, or  
589 system within 15 business days after notification through the  
590 vacation rental information system as established in s. 509.244  
591 that a vacation rental license:

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

595  
596 The notification shall identify the nature of the deficiency.

597 (b) Provide to the division on a quarterly basis, in a  
598 manner compatible with the vacation rental information system as  
599 established in s. 509.244, a list of all vacation rentals in the  
600 state which are advertised on its platform, including the  
601 uniform resource locator for the Internet address of the

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602 vacation rental advertisement and the vacation rental license  
603 number associated with the vacation rental.

604 (4) If a guest uses a payment system on or through an  
605 advertising platform to pay for the rental of a vacation rental  
606 located in this state, the advertising platform or the  
607 designated operator listing a vacation rental with an  
608 advertising platform must collect and remit all taxes due under  
609 ss. 125.0104, 125.0108, 205.044, 212.03, 212.0305, and 212.055  
610 related to the rental as provided in s. 212.03(2)(b).

611 (5) If the division has probable cause to believe that a  
612 person not licensed by the division has violated this chapter or  
613 any rule adopted pursuant thereto, the division may issue and  
614 deliver to such person a notice to cease and desist from the  
615 violation. The issuance of a notice to cease and desist does not  
616 constitute agency action for which a hearing under s. 120.569 or  
617 s. 120.57 may be sought. For the purpose of enforcing a cease  
618 and desist notice, the division may file a proceeding in the  
619 name of the state seeking the issuance of an injunction or a  
620 writ of mandamus against any person who violates any provision  
621 of the notice. If the division is required to seek enforcement  
622 of the notice for a penalty pursuant to s. 120.69, it is  
623 entitled to collect attorney fees and costs, together with any  
624 cost of collection.

625 (6) The division may fine an advertising platform an  
626 amount not to exceed \$1,000 per offense for each violation of

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627 this section or of division rule. For the purposes of this  
628 subsection, the division may regard as a separate offense each  
629 day or portion of a day in which an advertising platform is  
630 operated in violation of this section or rules of the division.  
631 The division shall issue to the advertising platform a written  
632 notice of any violation and provide it 15 days to cure the  
633 violation before commencing any legal proceeding under  
634 subsection (5).

635 (7) An advertising platform shall adopt an  
636 antidiscrimination policy to help prevent discrimination by its  
637 users and shall inform all users that it is illegal to refuse  
638 accommodation to an individual based on race, creed, color, sex,  
639 pregnancy, physical disability, or national origin, as provided  
640 in s. 509.092.

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

646 Section 6. Section 509.244, Florida Statutes, is created  
647 to read:

648 509.244 Vacation rental information system.—

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

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

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

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

660 (c) Allow a registered user to subscribe to receive  
661 automated notifications of changes to the license and  
662 registration status of a vacation rental, including any license  
663 revocation, local registration termination, period of suspension  
664 imposed by the division or local government, or failure to renew  
665 a license or local registration.

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

668 509.261 Revocation or suspension of licenses; fines;  
669 procedure.-

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

673 1. Operation of the subject premises violates the terms of  
674 an applicable lease or property restriction, including any  
675 property restriction adopted pursuant to chapter 718, chapter  
676 719, or chapter 720, as determined by a final order of a court

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677 of competent jurisdiction or a written decision by an arbitrator  
678 authorized to arbitrate a dispute relating to the subject  
679 premises and a lease or property restriction.

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

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

685 (b) The division must specify the license number with the  
686 associated unique identifier of the vacation rental dwelling or  
687 unit which has been revoked, not renewed, or suspended and input  
688 such status in the vacation rental information system described  
689 in s. 509.244.

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

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

695 159.27 Definitions.—The following words and terms, unless  
696 the context clearly indicates a different meaning, shall have  
697 the following meanings:

698 (12) "Public lodging or restaurant facility" means  
699 property used for any public lodging establishment as defined in  
700 s. 509.242 or public food service establishment as defined in s.

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701 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
702 necessary to, another facility qualifying under this part.

703 Section 9. Paragraph (jj) of subsection (7) of section  
704 212.08, Florida Statutes, is amended to read:

705 212.08 Sales, rental, use, consumption, distribution, and  
706 storage tax; specified exemptions.—The sale at retail, the  
707 rental, the use, the consumption, the distribution, and the  
708 storage to be used or consumed in this state of the following  
709 are hereby specifically exempt from the tax imposed by this  
710 chapter.

711 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
712 entity by this chapter do not inure to any transaction that is  
713 otherwise taxable under this chapter when payment is made by a  
714 representative or employee of the entity by any means,  
715 including, but not limited to, cash, check, or credit card, even  
716 when that representative or employee is subsequently reimbursed  
717 by the entity. In addition, exemptions provided to any entity by  
718 this subsection do not inure to any transaction that is  
719 otherwise taxable under this chapter unless the entity has  
720 obtained a sales tax exemption certificate from the department  
721 or the entity obtains or provides other documentation as  
722 required by the department. Eligible purchases or leases made  
723 with such a certificate must be in strict compliance with this  
724 subsection and departmental rules, and any person who makes an  
725 exempt purchase with a certificate that is not in strict

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726 compliance with this subsection and the rules is liable for and  
727 shall pay the tax. The department may adopt rules to administer  
728 this subsection.

729 (jj) *Complimentary meals.*—Also exempt from the tax imposed  
730 by this chapter are food or drinks that are furnished as part of  
731 a packaged room rate by any person offering for rent or lease  
732 any transient public lodging establishments ~~living~~  
733 ~~accommodations~~ as described in s. 509.013(10) (a) ~~s.~~  
734 ~~509.013(4) (a)~~ which are licensed under part I of chapter 509 and  
735 which are subject to the tax under s. 212.03, if a separate  
736 charge or specific amount for the food or drinks is not shown.  
737 Such food or drinks are considered to be sold at retail as part  
738 of the total charge for the transient living accommodations.  
739 Moreover, the person offering the accommodations is not  
740 considered to be the consumer of items purchased in furnishing  
741 such food or drinks and may purchase those items under  
742 conditions of a sale for resale.

743 Section 10. Paragraph (b) of subsection (4) of section  
744 316.1955, Florida Statutes, is amended to read:

745 316.1955 Enforcement of parking requirements for persons  
746 who have disabilities.—

747 (4)

748 (b) Notwithstanding paragraph (a), a theme park or an  
749 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
750 which provides parking in designated areas for persons who have

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751 disabilities may allow any vehicle that is transporting a person  
752 who has a disability to remain parked in a space reserved for  
753 persons who have disabilities throughout the period the theme  
754 park is open to the public for that day.

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

757 404.056 Environmental radiation standards and projects;  
758 certification of persons performing measurement or mitigation  
759 services; mandatory testing; notification on real estate  
760 documents; rules.-

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

767  
768 "RADON GAS: Radon is a naturally occurring radioactive gas  
769 that, when it has accumulated in a building in sufficient  
770 quantities, may present health risks to persons who are exposed  
771 to it over time. Levels of radon that exceed federal and state  
772 guidelines have been found in buildings in Florida. Additional  
773 information regarding radon and radon testing may be obtained  
774 from your county health department."  
775

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776 The requirements of this subsection do not apply to any  
777 residential transient occupancy, as described in s. 509.013 ~~s.~~  
778 ~~509.013(12)~~, provided that such occupancy is 45 days or less in  
779 duration.

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

782 477.0135 Exemptions.—

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

790 Section 13. Paragraph (b) of subsection (2) of section  
791 509.221, Florida Statutes, is amended to read:

792 509.221 Sanitary regulations.—

793 (2)

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

798 Section 14. Paragraph (b) of subsection (5) of section  
799 553.5041, Florida Statutes, is amended to read:

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800 553.5041 Parking spaces for persons who have  
801 disabilities.—

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

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

816 Section 15. Paragraph (b) of subsection (5) of section  
817 559.955, Florida Statutes, is amended to read:

818 559.955 Home-based businesses; local government  
819 restrictions.—

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

821 (b) Local laws, ordinances, or regulations related to  
822 transient public lodging establishments, as defined in s.  
823 509.013(10)(a)2. which ~~s. 509.013(4)(a)1., that~~ are not  
824 otherwise preempted under chapter 509.

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825 Section 16. Paragraph (d) of subsection (7) of section  
826 561.20, Florida Statutes, is amended to read:

827 561.20 Limitation upon number of licenses issued.—

828 (7)

829 (d) Any corporation, partnership, or individual operating  
830 a club which owns or leases and which maintains any bona fide  
831 beach or cabana club consisting of beach facilities, swimming  
832 pool, locker rooms or bathroom facilities for at least 100  
833 persons, and a public food service establishment as defined in  
834 s. 509.013 ~~s. 509.013(5)(a)~~, comprising in all an area of at  
835 least 5,000 square feet located on a contiguous tract of land of  
836 in excess of 1 acre may be issued a license under s. 565.02(4).  
837 The failure of such club to maintain the facilities shall be a  
838 ground for revocation of the license.

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

841 705.17 Exceptions.—

842 (2) Sections 705.1015-705.106 do not apply to any personal  
843 property lost or abandoned on premises located within a theme  
844 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
845 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
846 on the premises of a public food service establishment or a  
847 public lodging establishment licensed under part I of chapter  
848 509, if the owner or operator of such premises elects to comply  
849 with s. 705.185.

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850 Section 18. Section 705.185, Florida Statutes, is amended  
851 to read:

852 705.185 Disposal of personal property lost or abandoned on  
853 the premises of certain facilities.—When any lost or abandoned  
854 personal property is found on premises located within a theme  
855 park or entertainment complex, as defined in s. 509.013 ~~s.~~  
856 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
857 on the premises of a public food service establishment or a  
858 public lodging establishment licensed under part I of chapter  
859 509, if the owner or operator of such premises elects to comply  
860 with this section, any lost or abandoned property must be  
861 delivered to such owner or operator, who must take charge of the  
862 property and make a record of the date such property was found.  
863 If the property is not claimed by its owner within 30 days after  
864 it is found, or a longer period of time as may be deemed  
865 appropriate by the owner or operator of the premises, the owner  
866 or operator of the premises may not sell and must dispose of the  
867 property or donate it to a charitable institution that is exempt  
868 from federal income tax under s. 501(c)(3) of the Internal  
869 Revenue Code for sale or other disposal as the charitable  
870 institution deems appropriate. The rightful owner of the  
871 property may reclaim the property from the owner or operator of  
872 the premises at any time before the disposal or donation of the  
873 property in accordance with this section and the established  
874 policies and procedures of the owner or operator of the

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875 premises. A charitable institution that accepts an electronic  
876 device, as defined in s. 815.03(9), access to which is not  
877 secured by a password or other personal identification  
878 technology, shall make a reasonable effort to delete all  
879 personal data from the electronic device before its sale or  
880 disposal.

881 Section 19. Section 717.1355, Florida Statutes, is amended  
882 to read:

883 717.1355 Theme park and entertainment complex tickets.—  
884 This chapter does not apply to any tickets for admission to a  
885 theme park or entertainment complex as defined in s. 509.013 ~~s.~~  
886 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
887 recreational activity within such theme park or entertainment  
888 complex.

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

891 877.24 Nonapplication of s. 877.22.—Section 877.22 does  
892 not apply to a minor who is:

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

896 Section 21. The application of this act does not supersede  
897 any current or future declaration or declaration of condominium  
898 adopted pursuant to chapter 718, Florida Statutes; any  
899 cooperative document adopted pursuant to chapter 719, Florida

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900 Statutes; or any declaration or declaration of covenant adopted  
901 pursuant to chapter 720, Florida Statutes.

902 Section 22. (1) The Department of Revenue is authorized,  
903 and all conditions are deemed to be met, to adopt emergency  
904 rules pursuant to s. 120.54(4), Florida Statutes, for the  
905 purpose of implementing the amendments made by this act to s.  
906 212.03, Florida Statutes, including establishing procedures to  
907 facilitate the remittance of taxes.

908 (2) Notwithstanding any other law, emergency rules adopted  
909 pursuant to subsection (1) are effective for 6 months after  
910 adoption and may be renewed during the pendency of procedures to  
911 adopt permanent rules addressing the subject of the emergency  
912 rules.

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

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

917 -----

918 **T I T L E A M E N D M E N T**

919 Remove everything before the enacting clause and insert:

920 A bill to be entitled

921 An act relating to vacation rentals; amending s.  
922 212.03, F.S.; requiring advertising platforms to  
923 collect and remit specified taxes for certain vacation  
924 rental transactions; reordering and amending s.

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925 509.013, F.S.; defining the term "advertising  
926 platform"; making technical changes; amending s.  
927 509.032, F.S.; adding licensing to the regulated  
928 activities of public lodging establishments and public  
929 food service establishments which are preempted to the  
930 state; providing applicability; revising an exception  
931 to the prohibition against certain local regulation of  
932 vacation rentals; providing applicability; preempting  
933 the regulation of advertising platforms to the state;  
934 authorizing the adoption of local laws, ordinances, or  
935 regulations that require the registration of vacation  
936 rentals; authorizing local governments to adopt  
937 vacation rental registration programs and impose fines  
938 for failure to register; requiring such registration  
939 programs to be administered by the tax collector;  
940 authorizing local governments or the tax collector to  
941 charge a specified fee for processing registration  
942 applications; authorizing local laws, ordinances, or  
943 regulations to require annual renewal of a  
944 registration and to charge a fee for such renewal;  
945 providing that a change in ownership may require a new  
946 application for registration; authorizing local  
947 governments to charge a specified fee to inspect a  
948 vacation rental and enforce certain laws and rules for  
949 issues pertaining to uniform firesafety requirements;

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950 specifying requirements and procedures for, and  
951 limitations on, local vacation rental registration  
952 programs; authorizing local governments to fine  
953 vacation rental operators under certain circumstances;  
954 specifying procedures relating to the imposition of  
955 fines; providing applicability relating to certain  
956 money judgment provisions; requiring local governments  
957 to issue written notices of material violations under  
958 certain circumstances; requiring the code enforcement  
959 board or special magistrate to make certain  
960 recommendations under specified circumstances;  
961 authorizing local governments to suspend an owner's  
962 vacation rental registration for specified periods of  
963 time; prohibiting local governments from suspending an  
964 owner's vacation rental registration for violations  
965 not directly related to the vacation rental premises;  
966 requiring, within a specified timeframe, local  
967 governments to provide notice of registration  
968 suspension to vacation rental operators and the  
969 Division of Hotels and Restaurants of the Department  
970 of Business and Professional Regulation; providing  
971 requirements for such notice; requiring, by a certain  
972 date, local governments to use the vacation rental  
973 information system to provide such notice to the  
974 division; authorizing local governments to revoke or

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975 | refuse to renew a vacation rental registration of a  
976 | specific vacation rental under certain circumstances;  
977 | requiring, within a specified timeframe, local  
978 | governments to provide notice of termination of or  
979 | refusal to renew a vacation rental registration to  
980 | vacation rental operators and the division; providing  
981 | that vacation rental owners may appeal a denial,  
982 | suspension, or termination of, or a refusal to renew,  
983 | a vacation rental registration; providing procedures  
984 | for such appeal; authorizing a vacation rental owner  
985 | to apply for registration upon the sale of the  
986 | vacation rental premises or 6 months after revocation  
987 | of or refusal to renew the vacation rental  
988 | registration; providing construction; amending s.  
989 | 509.241, F.S.; requiring the division to grant  
990 | temporary licenses upon receiving vacation rental  
991 | license applications while such applications are  
992 | pending; providing that such licenses become permanent  
993 | upon final agency action; requiring any license issued  
994 | by the division to be conspicuously displayed to the  
995 | public inside the licensed establishment; requiring  
996 | operators of vacation rentals offered for transient  
997 | occupancy through an advertising platform to  
998 | conspicuously display the vacation rental's local  
999 | registration number, if applicable, inside the unit in

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1000 a visible location; requiring licensees or licensed  
1001 agents managing a license classified as a vacation  
1002 rental to submit local vacation rental registration  
1003 numbers, if applicable, to the division through the  
1004 division's online system; requiring the division to  
1005 include a certain unique identifier on each vacation  
1006 rental license issued which identifies each individual  
1007 vacation rental dwelling or unit; creating s. 509.243,  
1008 F.S.; requiring advertising platforms to require that  
1009 persons placing advertisements or listings for  
1010 vacation rentals include certain information in the  
1011 advertisements or listings and attest to certain  
1012 information; requiring advertising platforms to  
1013 display certain information; requiring, as of a  
1014 specified date, advertising platforms to remove the  
1015 ability to book an advertisement or a listing under  
1016 certain circumstances and to provide to the division  
1017 on a quarterly basis, in a specified manner, a list of  
1018 all vacation rentals which are advertised on their  
1019 platforms, including other specified information;  
1020 requiring advertising platforms or designated  
1021 operators listing vacation rentals with advertising  
1022 platforms to collect and remit specified taxes for  
1023 certain transactions; authorizing the division to  
1024 issue and deliver cease and desist notices for certain

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1025 | violations; providing that such notice does not  
1026 | constitute agency action for which certain hearings  
1027 | may be sought; authorizing the division to issue cease  
1028 | and desist notices in certain circumstances; providing  
1029 | that issuance of such notice does not constitute an  
1030 | agency action; authorizing the division to file  
1031 | certain proceedings to enforce cease and desist  
1032 | notices; authorizing the division to collect attorney  
1033 | fees and costs under certain circumstances;  
1034 | authorizing the division to impose a fine on  
1035 | advertising platforms for certain violations;  
1036 | requiring the division to issue written notice of  
1037 | violations to advertising platforms before commencing  
1038 | certain legal proceedings; requiring advertising  
1039 | platforms to adopt an antidiscrimination policy and to  
1040 | inform their users of the policy's provisions;  
1041 | providing construction; creating s. 509.244, F.S.;  
1042 | defining the term "application program interface";  
1043 | requiring, by a specified date, the division to create  
1044 | and maintain a certain vacation rental information  
1045 | system; specifying requirements for the system;  
1046 | amending s. 509.261, F.S.; authorizing the division to  
1047 | revoke, refuse to issue or renew, or suspend vacation  
1048 | rental licenses under certain circumstances; requiring  
1049 | the division to specify the license number of the

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1050 | revoked, not renewed, or suspended vacation rental  
1051 | dwelling or unit; requiring the division to input such  
1052 | status in the vacation rental information system;  
1053 | requiring the division's vacation rental license  
1054 | suspension to run concurrently with a local vacation  
1055 | rental registration suspension; amending ss. 159.27,  
1056 | 212.08, 316.1955, 404.056, 477.0135, 509.221,  
1057 | 553.5041, 559.955, 561.20, 705.17, 705.185, 717.1355,  
1058 | and 877.24, F.S.; conforming cross-references;  
1059 | providing construction; authorizing the Department of  
1060 | Revenue to adopt emergency rules; providing  
1061 | requirements and an expiration date for the emergency  
1062 | rules; providing for the expiration of such rulemaking  
1063 | authority; providing effective dates.

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