



440448

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
12/12/2023	.	
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The Committee on Regulated Industries (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

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

(2) (a) The tax provided for herein shall be in addition to
the total amount of the rental, shall be charged by the lessor



11 or person receiving the rent in and by the ~~said~~ rental
12 arrangement to the lessee or person paying the rental, and shall
13 be due and payable at the time of the receipt of such rental
14 payment by the lessor or person, as defined in this chapter, who
15 receives the ~~said~~ rental or payment. The owner, lessor, or
16 person receiving the rent shall remit the tax to the department
17 at the times and in the manner hereinafter provided for dealers
18 to remit taxes under this chapter. The same duties imposed by
19 this chapter upon dealers in tangible personal property
20 respecting the collection and remission of the tax; the making
21 of returns; the keeping of books, records, and accounts; and the
22 compliance with the rules and regulations of the department in
23 the administration of this chapter shall apply to and be binding
24 upon all persons who manage or operate hotels, apartment houses,
25 roominghouses, tourist and trailer camps, and the rental of
26 condominium units, and to all persons who collect or receive
27 such rents on behalf of such owner or lessor taxable under this
28 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, as defined in s. 509.013, which
35 owns, operates, or manages a vacation rental or which is related
36 within the meaning of s. 267(b), s. 707(b), or s. 1504 of the
37 Internal Revenue Code of 1986, as amended, to a person who owns,
38 operates, or manages the vacation rental shall collect and remit
39 all taxes due under this section and ss. 125.0104, 125.0108,



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40 212.0305, and 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, 212.0305, and 212.055 which are related to the rental.
45 Of the total amount paid by the lessee or rentee, the amount
46 retained by the advertising platform for reservation or payment
47 service is not taxable under this section or ss. 125.0104,
48 125.0108, 212.0305, and 212.055.

49
50 In order to facilitate the remittance of such taxes, the
51 counties that have elected to self-administer the taxes imposed
52 under chapter 125 must allow advertising platforms to register,
53 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, the term:

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

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

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

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



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69 reservation or payment service provided for the rental
70 transaction.

71 (3)~~(1)~~ "Division" means the Division of Hotels and
72 Restaurants of the Department of Business and Professional
73 Regulation.

74 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,
75 lessee, manager, assistant manager, or appointed agent of a
76 public lodging establishment or public food service
77 establishment.

78 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
79 boarder, or occupant of a public lodging establishment or public
80 food service establishment.

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

85 1. "Transient public lodging establishment" means any unit,
86 group of units, dwelling, building, or group of buildings within
87 a single complex of buildings which is rented to guests more
88 than three times in a calendar year for periods of less than 30
89 days or 1 calendar month, whichever is less, or which is
90 advertised or held out to the public as a place regularly rented
91 to guests.

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



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98 or 1 calendar month.

99

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

104 (b) The following are excluded from the definitions in
105 paragraph (a):

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

109 2. Any facility certified or licensed and regulated by the
110 Agency for Health Care Administration or the Department of
111 Children and Families or other similar place regulated under s.
112 381.0072.

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

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

125 5. Any migrant labor camp or residential migrant housing
126 permitted by the Department of Health under ss. 381.008-



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127 381.00895.

128 6. Any establishment inspected by the Department of Health
129 and regulated by chapter 513.

130 7. Any nonprofit organization that operates a facility
131 providing housing only to patients, patients' families, and
132 patients' caregivers and not to the general public.

133 8. Any apartment building inspected by the United States
134 Department of Housing and Urban Development or other entity
135 acting on the department's behalf that is designated primarily
136 as housing for persons at least 62 years of age. The division
137 may require the operator of the apartment building to attest in
138 writing that such building meets the criteria provided in this
139 subparagraph. The division may adopt rules to implement this
140 requirement.

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

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



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156 (b) The following are excluded from the definition in
157 paragraph (a):

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

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

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

163 2. Any eating place maintained and operated by a church or
164 a religious, nonprofit fraternal, or nonprofit civic
165 organization:

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

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

169
170 Upon request by the division, a church or a religious, nonprofit
171 fraternal, or nonprofit civic organization claiming an exclusion
172 under this subparagraph must provide the division documentation
173 of its status as a church or a religious, nonprofit fraternal,
174 or nonprofit civic organization.

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

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

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

184 5. Any eating place maintained by a facility certified or



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185 licensed and regulated by the Agency for Health Care
186 Administration or the Department of Children and Families or
187 other similar place that is regulated under s. 381.0072.

188 6. Any place of business issued a permit or inspected by
189 the Department of Agriculture and Consumer Services under s.
190 500.12.

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

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

198 9. Any vending machine that dispenses any food or beverages
199 other than potentially hazardous foods, as defined by division
200 rule.

201 10. Any vending machine that dispenses potentially
202 hazardous food and which is located in a facility regulated
203 under s. 381.0072.

204 11. Any research and development test kitchen limited to
205 the use of employees and which is not open to the general
206 public.

207 ~~(2)(6)~~ "Director" means the Director of the Division of
208 Hotels and Restaurants of the Department of Business and
209 Professional Regulation.

210 ~~(11)(7)~~ "Single complex of buildings" means all buildings
211 or structures that are owned, managed, controlled, or operated
212 under one business name and are situated on the same tract or
213 plot of land that is not separated by a public street or



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214 highway.

215 ~~(12)-(8)~~ "Temporary food service event" means any event of
216 30 days or less in duration where food is prepared, served, or
217 sold to the general public.

218 ~~(13)-(9)~~ "Theme park or entertainment complex" means a
219 complex comprised of at least 25 contiguous acres owned and
220 controlled by the same business entity and which contains
221 permanent exhibitions and a variety of recreational activities
222 and has a minimum of 1 million visitors annually.

223 ~~(14)-(10)~~ "Third-party provider" means, for purposes of s.
224 509.049, any provider of an approved food safety training
225 program that provides training or such a training program to a
226 public food service establishment that is not under common
227 ownership or control with the provider.

228 ~~(16)-(11)~~ "Transient establishment" means any public lodging
229 establishment that is rented or leased to guests by an operator
230 whose intention is that such guests' occupancy will be
231 temporary.

232 ~~(17)-(12)~~ "Transient occupancy" means occupancy when it is
233 the intention of the parties that the occupancy will be
234 temporary. There is a rebuttable presumption that, when the
235 dwelling unit occupied is not the sole residence of the guest,
236 the occupancy is transient.

237 ~~(15)-(13)~~ "Transient" means a guest in transient occupancy.

238 ~~(6)-(14)~~ "Nontransient establishment" means any public
239 lodging establishment that is rented or leased to guests by an
240 operator whose intention is that the dwelling unit occupied will
241 be the sole residence of the guest.

242 ~~(7)-(15)~~ "Nontransient occupancy" means occupancy when it is



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243 the intention of the parties that the occupancy will not be
244 temporary. There is a rebuttable presumption that, when the
245 dwelling unit occupied is the sole residence of the guest, the
246 occupancy is nontransient.

247 ~~(5)(16)~~ "Nontransient" means a guest in nontransient
248 occupancy.

249 Section 3. Paragraph (c) of subsection (3) and paragraphs
250 (a) and (b) of subsection (7) of section 509.032, Florida
251 Statutes, are amended, and paragraph (d) is added to subsection
252 (7) of that section, to read:

253 509.032 Duties.—

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

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

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

271 2. The division shall keep a record of all notifications



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272 received for proposed temporary food service events and shall
273 provide appropriate educational materials to the event sponsors
274 and notify the event sponsors of the availability of the food-
275 recovery brochure developed under s. 595.420.

276 3.a. Unless excluded under s. 509.013(9)(b) ~~s.~~
277 ~~509.013(5)(b)~~, a public food service establishment or other food
278 service vendor must obtain one of the following classes of
279 license from the division: an individual license, for a fee of
280 no more than \$105, for each temporary food service event in
281 which it participates; or an annual license, for a fee of no
282 more than \$1,000, that entitles the licensee to participate in
283 an unlimited number of food service events during the license
284 period. The division shall establish license fees, by rule, and
285 may limit the number of food service facilities a licensee may
286 operate at a particular temporary food service event under a
287 single license.

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

291 (7) PREEMPTION AUTHORITY.—

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



301 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
302 633.206.

303 (b)1. A local law, ordinance, or regulation may not
304 prohibit vacation rentals or regulate the duration or frequency
305 of rental of vacation rentals. This paragraph does not apply to
306 any local law, ordinance, or regulation adopted on or before
307 June 1, 2011, including when such law, ordinance, or regulation
308 is amended to be less restrictive or to comply with the local
309 registration requirements provided in this paragraph, or when a
310 law, ordinance, or regulation adopted after June 1, 2011,
311 regulates vacation rentals, if such law, ordinance, or
312 regulation is less restrictive than a law, ordinance, or
313 regulation that was in effect on June 1, 2011. Notwithstanding
314 paragraph (a), a local law, ordinance, or regulation may require
315 the registration of vacation rentals with a local vacation
316 rental registration program. Local governments may adopt a
317 vacation rental registration program pursuant to subparagraph 3.
318 and impose a fine for failure to register under the vacation
319 rental registration program. This paragraph does not prohibit a
320 local law, ordinance, or regulation from restricting the maximum
321 occupancy for residential properties that are rented if
322 uniformly applied without regard to whether the residential
323 property is used as a vacation rental.

324 2. Local governments may charge a fee of no more than \$150
325 for processing an individual registration application or \$200
326 for processing a collective registration application for up to a
327 total of 25 individual vacation rentals. A local law, ordinance,
328 or regulation may not require renewal of a registration more
329 than once per year. However, if there is a change of ownership,



330 the new owner may be required to submit a new application for
331 registration. Subsequent to the registration of a vacation
332 rental, local governments may charge a reasonable fee to inspect
333 a vacation rental after registration to verify compliance with
334 the Florida Building Code and the Florida Fire Prevention Code.

335 3. As a condition of registration, the local law,
336 ordinance, or regulation may only require the owner or operator
337 of a vacation rental to:

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

340 b. Obtain a license issued by the division to operate as a
341 vacation rental.

342 c. Obtain all required tax registrations, receipts, or
343 certificates issued by the Department of Revenue, a county, or a
344 municipal government.

345 d. Update required information on a continuing basis to
346 ensure it is current.

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

350 f. Designate and maintain at all times a responsible party
351 who is capable of responding to complaints and other immediate
352 problems related to the vacation rental, including being
353 available by telephone at a provided contact telephone number 24
354 hours a day, 7 days a week, and receiving legal notice of
355 violations on behalf of the owner.

356 g. State the maximum occupancy of the vacation rental based
357 on the number of sleeping accommodations for persons staying
358 overnight in the vacation rental.



359 h. Pay in full all recorded municipal or county code liens
360 against the subject property.

361 i. Provide to guests information related to health and
362 safety concerns and applicable laws, ordinances, or regulations
363 by posting the information on the property or by delivering it
364 to guests.

365 4.a. Within 15 business days after receiving an application
366 for registration of a vacation rental, the local government must
367 review the application for completeness and accept the
368 registration of the vacation rental or issue a written notice
369 specifying with particularity any areas that are deficient. Such
370 notice may be provided by United States mail or electronically.

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

375 c. When a local government denies an application for
376 registration of a vacation rental, the local government must
377 give written notice to the applicant. Such notice may be
378 provided by United States mail or electronically. The notice
379 must specify with particularity the factual reasons for the
380 denial and include a citation to the applicable portions of an
381 ordinance, a rule, a statute, or other legal authority for the
382 denial of the registration. A local government may not deny an
383 applicant the opportunity to reapply if the applicant cures the
384 identified deficiencies.

385 d. If the local government fails to accept or deny the
386 registration within the timeframes provided in this
387 subparagraph, the application is deemed accepted.



388 e. Upon an accepted registration of a vacation rental, a
389 local government shall assign a unique registration number to
390 the vacation rental or other indicia of registration and provide
391 the registration number or other indicia of registration to the
392 owner or operator of the vacation rental in writing or
393 electronically.

394 5. The local government may terminate, or refuse to issue
395 or renew, a vacation rental registration if:

396 a. There is an unsatisfied recorded municipal lien or
397 county lien on the real property of the vacation rental.

398 However, the local government must allow the vacation rental
399 owner at least 60 days before the termination of a registration
400 to satisfy the recorded municipal lien or county code lien; or

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

404 6. When the subject premises or the owner or operator has
405 been found by the code enforcement board or special magistrate,
406 pursuant to s. 162.06, to have violated a registration
407 requirement authorized pursuant to this paragraph or to have
408 violated a local law, ordinance, or regulation that does not
409 apply solely to vacation rentals, and if the local government
410 has issued a written warning or notice after each violation, it
411 may:

412 a. Suspend the registration for a period of up to 30 days
413 for three or more violations during a 90-day period; and

414 b. Suspend the registration for a period of up to 6 months
415 for a subsequent violation within 6 months after the prior
416 suspension period.



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417 (d) The regulation of advertising platforms is preempted to
418 the state, as provided in this chapter.

419 Section 4. Effective January 1, 2025, subsections (2) and
420 (3) of section 509.241, Florida Statutes, are amended to read:

421 509.241 Licenses required; exceptions; division online
422 accounts and transactions.—

423 (2) APPLICATION FOR LICENSE.—Each person who plans to open
424 a public lodging establishment or a public food service
425 establishment shall apply for and receive a license from the
426 division before ~~prior to~~ the commencement of operation. A
427 condominium association, as defined in s. 718.103, which does
428 not own any units classified as vacation rentals or timeshare
429 projects under s. 509.242(1)(c) or (g) is not required to apply
430 for or receive a public lodging establishment license. Upon
431 receiving an application for a vacation rental license, the
432 division may grant a temporary license that authorizes the
433 vacation rental to begin operation while the application is
434 pending and to post the information required under s.
435 509.243(1)(c). The temporary license automatically expires upon
436 final agency action regarding the license application.

437 (3) DISPLAY OF LICENSE.—Any license issued by the division
438 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
439 ~~the office or lobby of the~~ licensed establishment. Public food
440 service establishments that ~~which~~ offer catering services must
441 ~~shall~~ display their license number on all advertising for
442 catering services. The owner or operator of a vacation rental
443 offered for transient occupancy through an advertising platform
444 must also display the vacation rental license number and, if
445 applicable, the local registration number.



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

448 509.243 Advertising platforms.—

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

451 1. Include in the advertisement the vacation rental license
452 number and, if applicable, the local registration number; and

453 2. Attest to the best of the person's knowledge that the
454 license number for the vacation rental property is current,
455 valid, and accurately stated in the advertisement, and that the
456 local registration number for the vacation rental property is
457 current, valid, and accurately stated in the advertisement or
458 that a local registration is not required.

459 (b) An advertising platform must display the vacation
460 rental license number and, if applicable, the local registration
461 number based upon the attestation in subparagraph (a)2.

462 Effective July 1, 2025, the advertising platform must check that
463 the vacation rental license number provided by the owner or
464 operator appears as current in the information posted by the
465 division pursuant to paragraph (c) and applies to the subject
466 vacation rental before publishing the advertisement on its
467 platform and again at the end of each calendar quarter that the
468 advertisement remains on its platform.

469 (c) By July 1, 2025, the division shall maintain vacation
470 rental license information in a readily accessible electronic
471 format that is sufficient to facilitate prompt compliance with
472 the requirements of this subsection by an advertising platform
473 or a person placing an advertisement on an advertising platform
474 for transient rental of a vacation rental.



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475 (2) An advertising platform must remove from public view an
476 advertisement or a listing from its online application,
477 software, website, or system within 15 business days after being
478 notified by the division in writing that the subject
479 advertisement or listing for the rental of a vacation rental
480 located in this state fails to display a valid license number
481 issued by the division.

482 (3) If a guest uses a payment system on or through an
483 advertising platform to pay for the rental of a vacation rental
484 located in this state, the advertising platform must collect and
485 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
486 212.03, 212.0305, and 212.055 related to the rental as provided
487 in s. 212.03(2)(b).

488 (4) If the division has probable cause to believe that a
489 person not licensed by the division has violated this chapter or
490 any rule adopted pursuant thereto, the division may issue and
491 deliver to such person a notice to cease and desist from the
492 violation. The issuance of a notice to cease and desist does not
493 constitute agency action for which a hearing under s. 120.569 or
494 s. 120.57 may be sought. For the purpose of enforcing a notice
495 to cease and desist, the division may file a proceeding in the
496 name of the state seeking the issuance of an injunction or a
497 writ of mandamus against any person who violates any provision
498 of the notice. If the division is required to seek enforcement
499 of the notice for a penalty pursuant to s. 120.69, it is
500 entitled to collect attorney fees and costs, together with any
501 cost of collection.

502 (5) The division may fine an advertising platform an amount
503 not to exceed \$1,000 per offense for violations of this section



504 or of the rules of the division. For the purposes of this
505 subsection, the division may regard as a separate offense each
506 day or portion of a day in which an advertising platform is
507 operated in violation of this section or rules of the division.
508 The division shall issue a written warning or notice and provide
509 the advertising platform 15 days to cure a violation before
510 commencing any legal proceeding under subsection (4).

511 (6) Advertising platforms shall adopt an antidiscrimination
512 policy to help prevent discrimination among their users and
513 shall inform all users of their services that it is illegal to
514 refuse accommodation to an individual based on race, creed,
515 color, sex, pregnancy, physical disability, or national origin
516 pursuant to s. 509.092.

517 (7) Advertising platforms that comply with the requirements
518 of this section are deemed to be in compliance with the
519 requirements of this chapter. This section does not create and
520 is not intended to create a private cause of action against
521 advertising platforms. An advertising platform may not be held
522 liable for any action it takes voluntarily in good faith in
523 relation to its users to comply with this chapter or the
524 advertising platform's terms of service.

525 Section 6. Subsection (10) is added to section 509.261,
526 Florida Statutes, to read:

527 509.261 Revocation or suspension of licenses; fines;
528 procedure.—

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

532 (a) The operation of the subject premises violates the



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533 terms of an applicable lease or property restriction, including
534 any property restriction adopted pursuant to chapter 718,
535 chapter 719, or chapter 720, as determined by a final order of a
536 court of competent jurisdiction or a written decision by an
537 arbitrator authorized to arbitrate a dispute relating to the
538 subject property and a lease or property restriction;

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

541 (c) The premises and its owner are the subject of a final
542 order or judgment lawfully directing the termination of the
543 premises' use as a vacation rental.

544 Section 7. Subsection (12) of section 159.27, Florida
545 Statutes, is amended to read:

546 159.27 Definitions.—The following words and terms, unless
547 the context clearly indicates a different meaning, shall have
548 the following meanings:

549 (12) "Public lodging or restaurant facility" means property
550 used for any public lodging establishment as defined in s.
551 509.242 or public food service establishment as defined in s.
552 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
553 necessary to, another facility qualifying under this part.

554 Section 8. Paragraph (jj) of subsection (7) of section
555 212.08, Florida Statutes, is amended to read:

556 212.08 Sales, rental, use, consumption, distribution, and
557 storage tax; specified exemptions.—The sale at retail, the
558 rental, the use, the consumption, the distribution, and the
559 storage to be used or consumed in this state of the following
560 are hereby specifically exempt from the tax imposed by this
561 chapter.



562 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
563 entity by this chapter do not inure to any transaction that is
564 otherwise taxable under this chapter when payment is made by a
565 representative or employee of the entity by any means,
566 including, but not limited to, cash, check, or credit card, even
567 when that representative or employee is subsequently reimbursed
568 by the entity. In addition, exemptions provided to any entity by
569 this subsection do not inure to any transaction that is
570 otherwise taxable under this chapter unless the entity has
571 obtained a sales tax exemption certificate from the department
572 or the entity obtains or provides other documentation as
573 required by the department. Eligible purchases or leases made
574 with such a certificate must be in strict compliance with this
575 subsection and departmental rules, and any person who makes an
576 exempt purchase with a certificate that is not in strict
577 compliance with this subsection and the rules is liable for and
578 shall pay the tax. The department may adopt rules to administer
579 this subsection.

580 (jj) *Complimentary meals*.—Also exempt from the tax imposed
581 by this chapter are food or drinks that are furnished as part of
582 a packaged room rate by any person offering for rent or lease
583 any transient living accommodations as described in s.
584 509.013(10)(a) ~~s. 509.013(4)(a)~~ which are licensed under part I
585 of chapter 509 and which are subject to the tax under s. 212.03,
586 if a separate charge or specific amount for the food or drinks
587 is not shown. Such food or drinks are considered to be sold at
588 retail as part of the total charge for the transient living
589 accommodations. Moreover, the person offering the accommodations
590 is not considered to be the consumer of items purchased in



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591 furnishing such food or drinks and may purchase those items
592 under conditions of a sale for resale.

593 Section 9. Paragraph (b) of subsection (4) of section
594 316.1955, Florida Statutes, is amended to read:

595 316.1955 Enforcement of parking requirements for persons
596 who have disabilities.—

597 (4)

598 (b) Notwithstanding paragraph (a), a theme park or an
599 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
600 which provides parking in designated areas for persons who have
601 disabilities may allow any vehicle that is transporting a person
602 who has a disability to remain parked in a space reserved for
603 persons who have disabilities throughout the period the theme
604 park is open to the public for that day.

605 Section 10. Subsection (5) of section 404.056, Florida
606 Statutes, is amended to read:

607 404.056 Environmental radiation standards and projects;
608 certification of persons performing measurement or mitigation
609 services; mandatory testing; notification on real estate
610 documents; rules.—

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

617

618 "RADON GAS: Radon is a naturally occurring radioactive gas
619 that, when it has accumulated in a building in sufficient



620 quantities, may present health risks to persons who are exposed
621 to it over time. Levels of radon that exceed federal and state
622 guidelines have been found in buildings in Florida. Additional
623 information regarding radon and radon testing may be obtained
624 from your county health department.”

625
626 The requirements of this subsection do not apply to any
627 residential transient occupancy, as described in s. 509.013 ~~s.~~
628 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
629 duration.

630 Section 11. Subsection (6) of section 477.0135, Florida
631 Statutes, is amended to read:

632 477.0135 Exemptions.—

633 (6) A license is not required of any individual providing
634 makeup or special effects services in a theme park or
635 entertainment complex to an actor, stunt person, musician,
636 extra, or other talent, or providing makeup or special effects
637 services to the general public. The term “theme park or
638 entertainment complex” has the same meaning as in s. 509.013 ~~s.~~
639 ~~509.013(9)~~.

640 Section 12. Paragraph (b) of subsection (2) of section
641 509.221, Florida Statutes, is amended to read:

642 509.221 Sanitary regulations.—

643 (2)

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

648 Section 13. Paragraph (b) of subsection (5) of section



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649 553.5041, Florida Statutes, is amended to read:

650 553.5041 Parking spaces for persons who have disabilities.—

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

654 (b) If there are multiple entrances or multiple retail
655 stores, the parking spaces must be dispersed to provide parking
656 at the nearest accessible entrance. If a theme park or an
657 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
658 provides parking in several lots or areas from which access to
659 the theme park or entertainment complex is provided, a single
660 lot or area may be designated for parking by persons who have
661 disabilities, if the lot or area is located on the shortest
662 accessible route to an accessible entrance to the theme park or
663 entertainment complex or to transportation to such an accessible
664 entrance.

665 Section 14. Paragraph (b) of subsection (5) of section
666 559.955, Florida Statutes, is amended to read:

667 559.955 Home-based businesses; local government
668 restrictions.—

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

670 (b) Local laws, ordinances, or regulations related to
671 transient public lodging establishments, as defined in s.
672 509.013(10)(a)1. ~~s. 509.013(4)(a)1.~~, that are not otherwise
673 preempted under chapter 509.

674 Section 15. Paragraph (d) of subsection (7) of section
675 561.20, Florida Statutes, is amended to read:

676 561.20 Limitation upon number of licenses issued.—

677 (7)



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678 (d) Any corporation, partnership, or individual operating a
679 club which owns or leases and which maintains any bona fide
680 beach or cabana club consisting of beach facilities, swimming
681 pool, locker rooms or bathroom facilities for at least 100
682 persons, and a public food service establishment as defined in
683 s. 509.013 ~~s. 509.013(5)(a)~~, comprising in all an area of at
684 least 5,000 square feet located on a contiguous tract of land of
685 in excess of 1 acre may be issued a license under s. 565.02(4).
686 The failure of such club to maintain the facilities shall be a
687 ground for revocation of the license.

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

690 705.17 Exceptions.—

691 (2) Sections 705.1015-705.106 do not apply to any personal
692 property lost or abandoned on premises located within a theme
693 park or entertainment complex, as defined in s. 509.013 ~~s.~~
694 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
695 on the premises of a public food service establishment or a
696 public lodging establishment licensed under part I of chapter
697 509, if the owner or operator of such premises elects to comply
698 with s. 705.185.

699 Section 17. Section 705.185, Florida Statutes, is amended
700 to read:

701 705.185 Disposal of personal property lost or abandoned on
702 the premises of certain facilities.—When any lost or abandoned
703 personal property is found on premises located within a theme
704 park or entertainment complex, as defined in s. 509.013 ~~s.~~
705 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
706 on the premises of a public food service establishment or a



707 public lodging establishment licensed under part I of chapter
708 509, if the owner or operator of such premises elects to comply
709 with this section, any lost or abandoned property must be
710 delivered to such owner or operator, who must take charge of the
711 property and make a record of the date such property was found.
712 If the property is not claimed by its owner within 30 days after
713 it is found, or a longer period of time as may be deemed
714 appropriate by the owner or operator of the premises, the owner
715 or operator of the premises may not sell and must dispose of the
716 property or donate it to a charitable institution that is exempt
717 from federal income tax under s. 501(c)(3) of the Internal
718 Revenue Code for sale or other disposal as the charitable
719 institution deems appropriate. The rightful owner of the
720 property may reclaim the property from the owner or operator of
721 the premises at any time before the disposal or donation of the
722 property in accordance with this section and the established
723 policies and procedures of the owner or operator of the
724 premises. A charitable institution that accepts an electronic
725 device, as defined in s. 815.03(9), access to which is not
726 secured by a password or other personal identification
727 technology, shall make a reasonable effort to delete all
728 personal data from the electronic device before its sale or
729 disposal.

730 Section 18. Section 717.1355, Florida Statutes, is amended
731 to read:

732 717.1355 Theme park and entertainment complex tickets.—This
733 chapter does not apply to any tickets for admission to a theme
734 park or entertainment complex as defined in s. 509.013 ~~s.~~
735 ~~509.013(9)~~, or to any tickets to a permanent exhibition or



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736 recreational activity within such theme park or entertainment
737 complex.

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

740 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
741 apply to a minor who is:

742 (8) Attending an organized event held at and sponsored by a
743 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
744 ~~509.013(9)~~.

745 Section 20. The application of this act does not supersede
746 any current or future declaration or declaration of condominium
747 adopted pursuant to chapter 718, Florida Statutes, cooperative
748 document adopted pursuant to chapter 719, Florida Statutes, or
749 declaration or declaration of covenant adopted pursuant to
750 chapter 720, Florida Statutes.

751 Section 21. (1) The Department of Revenue is authorized,
752 and all conditions are deemed to be met, to adopt emergency
753 rules pursuant to s. 120.54(4), Florida Statutes, for the
754 purpose of implementing the amendment made by this act to s.
755 212.03, Florida Statutes, including establishing procedures to
756 facilitate the remittance of taxes.

757 (2) Notwithstanding any other law, emergency rules adopted
758 pursuant to subsection (1) are effective for 6 months after
759 adoption and may be renewed during the pendency of procedures to
760 adopt permanent rules addressing the subject of the emergency
761 rules.

762 (3) This section expires January 1, 2027.

763 Section 22. Except as otherwise expressly provided in this
764 act, this act shall take effect upon becoming a law.



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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled

An act relating to vacation rentals; amending s.
212.03, F.S.; requiring advertising platforms to
collect and remit specified taxes for certain vacation
rental transactions; reordering and amending s.
509.013, F.S.; defining the term "advertising
platform"; amending s. 509.032, F.S.; conforming a
cross-reference; revising the regulated activities of
public lodging establishments and public food service
establishments preempted to the state to include
licensing; revising an exemption to the prohibition
against certain local regulation of vacation rentals;
expanding the authority of local laws, ordinances, or
regulations to include requiring vacation rentals to
register with local vacation rental registration
programs; authorizing local governments to adopt
vacation rental registration programs and impose fines
for failure to register; providing construction;
authorizing local governments to charge fees up to
specified amounts for processing registration
applications and to charge reasonable inspection fees;
specifying requirements, procedures, and limitations
for local vacation rental registration programs;
authorizing local governments to suspend, terminate,



794 or refuse to issue or renew vacation rental
795 registrations under certain circumstances; preempting
796 the regulation of advertising platforms to the state;
797 amending s. 509.241, F.S.; authorizing the Division of
798 Hotels and Restaurants of the Department of Business
799 and Professional Regulation to issue temporary
800 licenses upon receipt of vacation rental license
801 applications; providing for expiration of temporary
802 vacation rental licenses; requiring that any license
803 issued by the division be displayed conspicuously to
804 the public inside the licensed establishment;
805 requiring the owner or operator of certain vacation
806 rentals to also display its vacation rental license
807 number and applicable local registration number;
808 creating s. 509.243, F.S.; requiring advertising
809 platforms to require that persons placing
810 advertisements for vacation rentals include certain
811 information in the advertisements and attest to
812 certain information; requiring advertising platforms
813 to display and check such information; requiring the
814 division to maintain certain information in a readily
815 accessible electronic format by a certain date;
816 requiring advertising platforms to remove an
817 advertisement or a listing under certain conditions
818 and within a specified timeframe; requiring
819 advertising platforms to collect and remit specified
820 taxes for certain transactions; authorizing the
821 division to issue and deliver a notice to cease and
822 desist for certain violations; providing that such



823 notice does not constitute agency action for which
824 certain hearings may be sought; authorizing the
825 division to file certain proceedings for specified
826 purposes; authorizing the division to seek certain
827 remedies for the purpose of enforcing a notice to
828 cease and desist; authorizing the division to collect
829 attorney fees and costs under certain circumstances;
830 authorizing the division to impose a fine on
831 advertising platforms for certain violations;
832 requiring the division to issue written warnings or
833 notices before commencing certain legal proceedings;
834 requiring advertising platforms to adopt an
835 antidiscrimination policy and to inform their users of
836 the policy's provisions; providing construction;
837 amending s. 509.261, F.S.; authorizing the division to
838 revoke, refuse to issue or renew, or suspend vacation
839 rental licenses under certain circumstances; amending
840 ss. 159.27, 212.08, 316.1955, 404.056, 477.0135,
841 509.221, 553.5041, 559.955, 561.20, 705.17, 705.185,
842 717.1355, and 877.24, F.S.; conforming cross-
843 references; providing applicability; authorizing the
844 Department of Revenue to adopt emergency rules;
845 providing requirements and an expiration for the
846 emergency rules; providing for the expiration of such
847 rulemaking authority; providing effective dates.