

By Senator DiCeglie

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1 A bill to be entitled
2 An act relating to vacation rentals; amending s.
3 212.03, F.S.; requiring advertising platforms to
4 collect and remit specified taxes for certain vacation
5 rental transactions; reordering and amending s.
6 509.013, F.S.; defining the term "advertising
7 platform"; making technical changes; amending s.
8 509.032, F.S.; adding licensing to the regulated
9 activities of public lodging establishments and public
10 food service establishments which are preempted to the
11 state; providing applicability; revising an exception
12 to the prohibition against certain local regulation of
13 vacation rentals; providing applicability; preempting
14 the regulation of advertising platforms to the state;
15 authorizing the adoption of local laws, ordinances, or
16 regulations that require the registration of vacation
17 rentals; authorizing local governments to adopt
18 vacation rental registration programs and impose fines
19 for failure to register; authorizing local governments
20 to charge a specified fee for processing registration
21 applications; authorizing local laws, ordinances, or
22 regulations to require annual renewal of a
23 registration and to charge a fee for such renewal;
24 providing that a change in ownership may require a new
25 application for registration; authorizing local
26 governments to charge a reasonable fee to inspect a
27 vacation rental for a specified purpose; specifying
28 requirements and procedures for, and limitations on,
29 local vacation rental registration programs;

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30 authorizing local governments to fine vacation rental
31 operators under certain circumstances; specifying
32 procedures related to the imposition of fines;
33 providing applicability relating to certain money
34 judgment provisions; requiring local governments to
35 issue a written notice of violation under certain
36 circumstances; requiring the code enforcement board or
37 special magistrate to make certain recommendations
38 under specified circumstances; authorizing local
39 governments to suspend an owner's vacation rental
40 registration for specified periods of time;
41 prohibiting local governments from suspending an
42 owner's vacation rental registration for violations
43 that are not directly related to the vacation rental
44 premises; requiring local governments to provide
45 notice of registration suspension, within a specified
46 timeframe, to vacation rental operators and the
47 Division of Hotels and Restaurants of the Department
48 of Business and Professional Regulation; providing
49 requirements for such notice; requiring, by a certain
50 date, that local governments use the vacation rental
51 information system to provide such notice to the
52 division; providing that local governments may revoke
53 or refuse to renew a vacation rental registration
54 under certain circumstances; requiring local
55 governments to provide notice of termination of or
56 refusal to renew a vacation rental registration to
57 vacation rental operators and the division within a
58 specified timeframe; requiring, by a certain date,

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59 that local governments use the vacation rental
60 information system to provide such notice to the
61 division; providing that vacation rental owners may
62 appeal a denial, suspension, or termination of, or a
63 refusal to renew, the registration of a vacation
64 rental; providing procedures for such appeal;
65 providing construction; amending s. 509.241, F.S.;
66 authorizing the division to issue temporary licenses
67 upon receipt of vacation rental license applications
68 while such applications are pending; providing for
69 expiration of such licenses; requiring that any
70 license issued by the division be conspicuously
71 displayed to the public inside the licensed
72 establishment; requiring that operators of vacation
73 rentals which offer a vacation rental for transient
74 occupancy through an advertising platform also display
75 to the public inside the vacation rental its local
76 registration number, if applicable; requiring
77 licensees or licensed agents managing a license
78 classified as a vacation rental to submit local
79 vacation rental registration numbers, if applicable,
80 within a specified timeframe to the division through
81 the division's online system; requiring the division
82 to include a unique identifier on each vacation rental
83 license issued which identifies each individual
84 vacation rental dwelling or unit; creating s. 509.243,
85 F.S.; requiring advertising platforms to require that
86 persons placing advertisements or listings for
87 vacation rentals include certain information in the

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88 advertisements or listings and attest to certain
89 information; requiring advertising platforms to
90 display certain information; requiring, as of a
91 specified date, advertising platforms to verify
92 certain information before publishing an advertisement
93 or listing on their platforms and to remove from
94 public view an advertisement or a listing under
95 certain circumstances; requiring advertising platforms
96 to collect and remit specified taxes for certain
97 transactions; authorizing the division to issue and
98 deliver a notice to cease and desist for certain
99 violations; providing that such notice does not
100 constitute agency action for which certain hearings
101 may be sought; authorizing the division to issue cease
102 and desist notices in certain circumstances; providing
103 that issuance of such notice does not constitute an
104 agency action; authorizing the division to file
105 certain proceedings for the purpose of enforcing a
106 cease and desist notice; authorizing the division to
107 collect attorney fees and costs under certain
108 circumstances; authorizing the division to impose a
109 fine on advertising platforms for certain violations;
110 requiring the division to issue written notice of
111 violations to advertising platforms before commencing
112 certain legal proceedings; requiring advertising
113 platforms to adopt an antidiscrimination policy and to
114 inform their users of the policy's provisions;
115 providing construction; creating s. 509.244, F.S.;
116 defining the term "application program interface";

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

138

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

140

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

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

145 (2) (a) The tax provided for in this section is ~~herein shall~~

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

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

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

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175 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and
176 212.055 which are related to the rental.

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

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

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

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

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

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

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

202 (c) Provides a reservation or payment system that
203 facilitates a transaction for the renting of a vacation rental

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204 for transient occupancy and for which the person collects or
205 receives, directly or indirectly, a fee in connection with the
206 reservation or payment service provided for the rental
207 transaction.

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

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

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

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

222 2.1~~1~~ "Transient public lodging establishment" means any
223 unit, group of units, dwelling, building, or group of buildings
224 within a single complex of buildings which is rented to guests
225 more than three times in a calendar year for periods of less
226 than 30 days or 1 calendar month, whichever is less, or which is
227 advertised or held out to the public as a place regularly rented
228 to guests.

229 1.2~~1~~ "Nontransient public lodging establishment" means any
230 unit, group of units, dwelling, building, or group of buildings
231 within a single complex of buildings which is rented to guests
232 for periods of at least 30 days or 1 calendar month, whichever

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233 is less, or which is advertised or held out to the public as a
234 place regularly rented to guests for periods of at least 30 days
235 or 1 calendar month.

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

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

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

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

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

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

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

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

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

271 8. Any apartment building inspected by the United States
272 Department of Housing and Urban Development or other entity
273 acting on the department's behalf which ~~that~~ is designated
274 primarily as housing for persons at least 62 years of age. The
275 division may require the operator of the apartment building to
276 attest in writing that such building meets the criteria provided
277 in this subparagraph. The division may adopt rules to implement
278 this requirement.

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

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

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291 sells food to the general public, regardless of whether it is
292 inspected by another state agency for compliance with sanitation
293 standards.

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

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

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

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

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

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

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

307

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

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

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

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

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

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

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

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

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

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

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

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

348 (11)~~(7)~~ "Single complex of buildings" means all buildings

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

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

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

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

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

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

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

376 (6)~~(14)~~ "Nontransient establishment" means any public
377 lodging establishment that is rented or leased to guests by an

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378 operator whose intention is that the dwelling unit occupied will
379 be the sole residence of the guest.

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

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

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

390 509.032 Duties.—

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

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

396 1. Sponsors of temporary food service events shall notify
397 the division not less than 3 days before the scheduled event of
398 the type of food service proposed, the time and location of the
399 event, a complete list of food service vendors participating in
400 the event, the number of individual food service facilities each
401 vendor will operate at the event, and the identification number
402 of each food service vendor's current license as a public food
403 service establishment or temporary food service event licensee.
404 Notification may be completed orally, by telephone, in person,
405 or in writing. A public food service establishment or food
406 service vendor may not use this notification process to

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407 circumvent the license requirements of this chapter.

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

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

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

427 (7) PREEMPTION AUTHORITY.—

428 (a) The regulation of public lodging establishments and
429 public food service establishments, including, but not limited
430 to, sanitation standards, licensing, inspections, training and
431 testing of personnel, and matters related to the nutritional
432 content and marketing of foods offered in such establishments,
433 is preempted to the state. This paragraph does not preempt the
434 authority of a local government or local enforcement district to
435 conduct inspections of public lodging and public food service

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436 establishments for compliance with the Florida Building Code and
437 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
438 633.206.

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

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

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

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

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

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

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

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

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

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

491 5. Designate and maintain at all times a responsible party
492 who is capable of responding to complaints or emergencies
493 related to the vacation rental, including being available by

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494 telephone at a provided contact telephone number 24 hours a day,
495 7 days a week, and receiving legal notice of violations on
496 behalf of the operator.

497 6. State the maximum occupancy of the vacation rental based
498 on the number of sleeping accommodations for persons staying
499 overnight in the vacation rental.

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

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

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

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

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

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523 deficiencies.

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

529 2. The vacation rental operator must provide the vacation
530 rental registration number to the division within 5 days after
531 receipt of the registration number.

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

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

536 2. Is operating a vacation rental without registering with
537 the local government as a vacation rental.

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

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552 may execute a satisfaction or release of lien. Three months or
553 more after the filing of any such lien that remains unpaid, the
554 local government may foreclose on the lien against the real
555 property on which the violation exists or sue to recover a money
556 judgment for the amount of the lien, plus accrued interest. A
557 lien created pursuant to this part may not be foreclosed on real
558 property that is a homestead under s. 4, Art. X of the State
559 Constitution. The money judgment provisions of this section do
560 not apply to real property or personal property that is covered
561 under s. 4(a), Art. X of the State Constitution.

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

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

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

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

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

580 c. One or more violations after two prior suspensions of an

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581 owner's vacation rental registration.

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

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

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

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

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

596 6. A local government must provide notice of the suspension
597 of a vacation rental registration to the operator and the
598 division within 5 days after the suspension. The notice must
599 include the start date of the suspension, which must be at least
600 21 days after the suspension notice is sent to the operator and
601 the division. Effective January 1, 2026, a local government must
602 use the vacation rental information system described in s.
603 509.244 to provide notice of the suspension of a vacation rental
604 registration to the division.

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

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

609 b. There is an unsatisfied recorded municipal lien or

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610 county lien on the real property of the vacation rental.
611 However, the local government must allow the vacation rental
612 owner at least 60 days before the termination of a registration
613 to satisfy the recorded municipal lien or county lien; or
614 c. The vacation rental premises and its owner are the
615 subject of a final order or judgment by a court of competent
616 jurisdiction lawfully directing the termination of the premises'
617 use as a vacation rental.

618 2. A local government must provide notice of the
619 termination of or refusal to renew a vacation rental
620 registration to the operator and the division within 5 days
621 after the termination or refusal to renew. The notice must
622 include the date of termination or nonrenewal, which must be at
623 least 21 days after the notice is sent to the operator and the
624 division. Effective January 1, 2026, a local government must use
625 the vacation rental information system described in s. 509.244
626 to provide notice of the termination of or refusal to renew a
627 vacation rental registration to the division.

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

636

637 This subsection does not prohibit a local government from
638 establishing a local law, ordinance, or regulation if it is

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

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

646 509.241 Licenses required; exceptions; division online
647 accounts and transactions.—

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

661 (3) DISPLAY OF LICENSE.—A ~~Any~~ license issued by the
662 division must ~~shall~~ be conspicuously displayed to the public
663 inside ~~in~~ the office or lobby of the licensed establishment.
664 Public food service establishments that ~~which~~ offer catering
665 services must ~~shall~~ display their license number on all
666 advertising for catering services. The operator of a vacation
667 rental offered for transient occupancy through an advertising

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668 platform must also conspicuously display the vacation rental's
669 local registration number, if applicable.

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

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

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

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

686 509.243 Advertising platforms.—

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

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

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

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697 (2) An advertising platform shall display the vacation
698 rental license number with the associated unique identifier,
699 and, if applicable, the local registration number.

700 (3) Effective January 1, 2026, an advertising platform
701 shall:

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

708 (b) Remove from public view an advertisement or a listing
709 from its online application, software, website, or system within
710 15 business days after notification that a vacation rental
711 license, or if applicable, a local registration:

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

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

722 (5) If the division has probable cause to believe that a
723 person not licensed by the division has violated this chapter or
724 any rule adopted pursuant thereto, the division may issue and
725 deliver to such person a notice to cease and desist from the

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

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

746 (7) An advertising platform shall adopt an
747 antidiscrimination policy to help prevent discrimination by its
748 users and shall inform all users that it is illegal to refuse
749 accommodation to an individual based on race, creed, color, sex,
750 pregnancy, physical disability, or national origin, as provided
751 in s. 509.092.

752 (8) This section does not create a private cause of action
753 against advertising platforms. An advertising platform may not
754 be held liable for any action that it takes voluntarily and in

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755 good faith in relation to its users in compliance with this
756 chapter or the advertising platform's terms of service.

757 Section 6. Section 509.244, Florida Statutes, is created to
758 read:

759 509.244 Vacation rental information system.—

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

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

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

769 (b) Allow advertising platforms to search by vacation
770 rental license number with the associated unique identifier,
771 applicable local registration number, and a listing status field
772 that indicates whether the premises is compliant with applicable
773 license and registration requirements to allow the operator to
774 determine whether the platform may advertise the vacation
775 rental.

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

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

783 (e) Allow a registered user to subscribe to receive

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784 automated notifications of changes to the license and
785 registration status of a vacation rental, including any license
786 revocation, local registration termination, period of suspension
787 imposed by the division or local government, or failure to renew
788 a license or local registration.

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

791 509.261 Revocation or suspension of licenses; fines;
792 procedure.—

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

796 1. Operation of the subject premises violates the terms of
797 an applicable lease or property restriction, including any
798 property restriction adopted pursuant to chapter 718, chapter
799 719, or chapter 720, as determined by a final order of a court
800 of competent jurisdiction or a written decision by an arbitrator
801 authorized to arbitrate a dispute relating to the subject
802 premises and a lease or property restriction.

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

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

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

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

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

818 159.27 Definitions.—The following words and terms, unless
819 the context clearly indicates a different meaning, shall have
820 the following meanings:

821 (12) "Public lodging or restaurant facility" means property
822 used for any public lodging establishment as defined in s.
823 509.242 or public food service establishment as defined in s.
824 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
825 necessary to, another facility qualifying under this part.

826 Section 9. Paragraph (jj) of subsection (7) of section
827 212.08, Florida Statutes, is amended to read:

828 212.08 Sales, rental, use, consumption, distribution, and
829 storage tax; specified exemptions.—The sale at retail, the
830 rental, the use, the consumption, the distribution, and the
831 storage to be used or consumed in this state of the following
832 are hereby specifically exempt from the tax imposed by this
833 chapter.

834 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
835 entity by this chapter do not inure to any transaction that is
836 otherwise taxable under this chapter when payment is made by a
837 representative or employee of the entity by any means,
838 including, but not limited to, cash, check, or credit card, even
839 when that representative or employee is subsequently reimbursed
840 by the entity. In addition, exemptions provided to any entity by
841 this subsection do not inure to any transaction that is

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842 otherwise taxable under this chapter unless the entity has
843 obtained a sales tax exemption certificate from the department
844 or the entity obtains or provides other documentation as
845 required by the department. Eligible purchases or leases made
846 with such a certificate must be in strict compliance with this
847 subsection and departmental rules, and any person who makes an
848 exempt purchase with a certificate that is not in strict
849 compliance with this subsection and the rules is liable for and
850 shall pay the tax. The department may adopt rules to administer
851 this subsection.

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

866 Section 10. Paragraph (b) of subsection (4) of section
867 316.1955, Florida Statutes, is amended to read:

868 316.1955 Enforcement of parking requirements for persons
869 who have disabilities.—

870 (4)

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

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

880 404.056 Environmental radiation standards and projects;
881 certification of persons performing measurement or mitigation
882 services; mandatory testing; notification on real estate
883 documents; rules.—

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

890
891 "RADON GAS: Radon is a naturally occurring radioactive gas
892 that, when it has accumulated in a building in sufficient
893 quantities, may present health risks to persons who are exposed
894 to it over time. Levels of radon that exceed federal and state
895 guidelines have been found in buildings in Florida. Additional
896 information regarding radon and radon testing may be obtained
897 from your county health department."

898
899 The requirements of this subsection do not apply to any

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900 residential transient occupancy, as described in s. 509.013 ~~s.~~
901 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
902 duration.

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

905 477.0135 Exemptions.—

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

913 Section 13. Paragraph (b) of subsection (2) of section
914 509.221, Florida Statutes, is amended to read:

915 509.221 Sanitary regulations.—

916 (2)

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

921 Section 14. Paragraph (b) of subsection (5) of section
922 553.5041, Florida Statutes, is amended to read:

923 553.5041 Parking spaces for persons who have disabilities.—

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

927 (b) If there are multiple entrances or multiple retail
928 stores, the parking spaces must be dispersed to provide parking

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929 at the nearest accessible entrance. If a theme park or an
930 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
931 provides parking in several lots or areas from which access to
932 the theme park or entertainment complex is provided, a single
933 lot or area may be designated for parking by persons who have
934 disabilities, if the lot or area is located on the shortest
935 accessible route to an accessible entrance to the theme park or
936 entertainment complex or to transportation to such an accessible
937 entrance.

938 Section 15. Paragraph (b) of subsection (5) of section
939 559.955, Florida Statutes, is amended to read:

940 559.955 Home-based businesses; local government
941 restrictions.—

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

943 (b) Local laws, ordinances, or regulations related to
944 transient public lodging establishments, as defined in s.
945 509.013(10)(a)2. which ~~s. 509.013(4)(a)1., that~~ are not
946 otherwise preempted under chapter 509.

947 Section 16. Paragraph (d) of subsection (7) of section
948 561.20, Florida Statutes, is amended to read:

949 561.20 Limitation upon number of licenses issued.—

950 (7)

951 (d) Any corporation, partnership, or individual operating a
952 club which owns or leases and which maintains any bona fide
953 beach or cabana club consisting of beach facilities, swimming
954 pool, locker rooms or bathroom facilities for at least 100
955 persons, and a public food service establishment as defined in
956 s. 509.013 ~~s. 509.013(5)(a)~~, comprising in all an area of at
957 least 5,000 square feet located on a contiguous tract of land of

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958 in excess of 1 acre may be issued a license under s. 565.02(4).
959 The failure of such club to maintain the facilities shall be a
960 ground for revocation of the license.

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

963 705.17 Exceptions.—

964 (2) Sections 705.1015-705.106 do not apply to any personal
965 property lost or abandoned on premises located within a theme
966 park or entertainment complex, as defined in s. 509.013 ~~s.~~
967 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
968 on the premises of a public food service establishment or a
969 public lodging establishment licensed under part I of chapter
970 509, if the owner or operator of such premises elects to comply
971 with s. 705.185.

972 Section 18. Section 705.185, Florida Statutes, is amended
973 to read:

974 705.185 Disposal of personal property lost or abandoned on
975 the premises of certain facilities.—When any lost or abandoned
976 personal property is found on premises located within a theme
977 park or entertainment complex, as defined in s. 509.013 ~~s.~~
978 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
979 on the premises of a public food service establishment or a
980 public lodging establishment licensed under part I of chapter
981 509, if the owner or operator of such premises elects to comply
982 with this section, any lost or abandoned property must be
983 delivered to such owner or operator, who must take charge of the
984 property and make a record of the date such property was found.
985 If the property is not claimed by its owner within 30 days after
986 it is found, or a longer period of time as may be deemed

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987 appropriate by the owner or operator of the premises, the owner
988 or operator of the premises may not sell and must dispose of the
989 property or donate it to a charitable institution that is exempt
990 from federal income tax under s. 501(c)(3) of the Internal
991 Revenue Code for sale or other disposal as the charitable
992 institution deems appropriate. The rightful owner of the
993 property may reclaim the property from the owner or operator of
994 the premises at any time before the disposal or donation of the
995 property in accordance with this section and the established
996 policies and procedures of the owner or operator of the
997 premises. A charitable institution that accepts an electronic
998 device, as defined in s. 815.03(9), access to which is not
999 secured by a password or other personal identification
1000 technology, shall make a reasonable effort to delete all
1001 personal data from the electronic device before its sale or
1002 disposal.

1003 Section 19. Section 717.1355, Florida Statutes, is amended
1004 to read:

1005 717.1355 Theme park and entertainment complex tickets.—This
1006 chapter does not apply to any tickets for admission to a theme
1007 park or entertainment complex as defined in s. 509.013 ~~s.~~
1008 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
1009 recreational activity within such theme park or entertainment
1010 complex.

1011 Section 20. Subsection (8) of section 877.24, Florida
1012 Statutes, is amended to read:

1013 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
1014 apply to a minor who is:

1015 (8) Attending an organized event held at and sponsored by a

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1016 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
1017 ~~509.013(9)~~.

1018 Section 21. The application of this act does not supersede
1019 any current or future declaration or declaration of condominium
1020 adopted pursuant to chapter 718, Florida Statutes; any
1021 cooperative document adopted pursuant to chapter 719, Florida
1022 Statutes; or any declaration or declaration of covenant adopted
1023 pursuant to chapter 720, Florida Statutes.

1024 Section 22. (1) The Department of Revenue is authorized,
1025 and all conditions are deemed to be met, to adopt emergency
1026 rules pursuant to s. 120.54(4), Florida Statutes, for the
1027 purpose of implementing the amendments made by this act to s.
1028 212.03, Florida Statutes, including establishing procedures to
1029 facilitate the remittance of taxes.

1030 (2) Notwithstanding any other law, emergency rules adopted
1031 pursuant to subsection (1) are effective for 6 months after
1032 adoption and may be renewed during the pendency of procedures to
1033 adopt permanent rules addressing the subject of the emergency
1034 rules.

1035 (3) This section expires January 1, 2026.

1036 Section 23. Except as otherwise expressly provided in this
1037 act, this act shall take effect July 1, 2024.