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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; requiring a local government
20 to prepare a business impact estimate under certain
21 circumstances; authorizing local governments to charge
22 a reasonable fee for processing registration
23 applications; authorizing local laws, ordinances, or
24 regulations to require annual renewal of a
25 registration and to charge a reasonable fee for such
26 renewal; providing that a change in ownership may
27 require a new application for registration;
28 authorizing local governments to charge a reasonable
29 fee to inspect a vacation rental for a specified

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

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

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

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

140
141 Be It Enacted by the Legislature of the State of Florida:

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

145 212.03 Transient rentals tax; rate, procedure, enforcement,

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146 exemptions.-

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

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

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

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175 1986, as amended, to a person who owns, operates, or manages the
176 vacation rental shall collect and remit all taxes due under this
177 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and
178 212.055 which are related to the rental.

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

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

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

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

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

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

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

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

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

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

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

220 (10) (a)~~(4) (a)~~ "Public lodging establishment" includes a
221 transient public lodging establishment as defined in
222 subparagraph 2. ~~subparagraph 1.~~ and a nontransient public
223 lodging establishment as defined in subparagraph 1 ~~subparagraph~~
224 ~~2.~~

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

232 1.2~~.~~ "Nontransient public lodging establishment" means any

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233 unit, group of units, dwelling, building, or group of buildings
234 within a single complex of buildings which is rented to guests
235 for periods of at least 30 days or 1 calendar month, whichever
236 is less, or which is advertised or held out to the public as a
237 place regularly rented to guests for periods of at least 30 days
238 or 1 calendar month.

239

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

244 (b) The following are excluded from the definitions in
245 paragraph (a):

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

249 2. Any facility certified or licensed and regulated by the
250 Agency for Health Care Administration or the Department of
251 Children and Families or other similar place regulated under s.
252 381.0072.

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

256 4. Any unit or group of units in a condominium,
257 cooperative, or timeshare plan and any individually or
258 collectively owned one-family, two-family, three-family, or
259 four-family dwelling house or dwelling unit that is rented for
260 periods of at least 30 days or 1 calendar month, whichever is
261 less, and that is not advertised or held out to the public as a

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262 place regularly rented for periods of less than 1 calendar
263 month, provided that no more than four rental units within a
264 single complex of buildings are available for rent.

265 5. Any migrant labor camp or residential migrant housing
266 permitted by the Department of Health under ss. 381.008-
267 381.00895.

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

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

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

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

286 (9) (a) (5) (a) "Public food service establishment" means any
287 building, vehicle, place, or structure, or any room or division
288 in a building, vehicle, place, or structure where food is
289 prepared, served, or sold for immediate consumption on or in the
290 vicinity of the premises; called for or taken out by customers;

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291 or prepared before ~~prior to~~ being delivered to another location
292 for consumption. The term includes a culinary education program,
293 as defined in s. 381.0072(2), which offers, prepares, serves, or
294 sells food to the general public, regardless of whether it is
295 inspected by another state agency for compliance with sanitation
296 standards.

297 (b) The following are excluded from the definition in
298 paragraph (a):

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

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

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

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

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

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

310

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

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

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

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

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

329 6. Any place of business issued a permit or inspected by
330 the Department of Agriculture and Consumer Services under s.
331 500.12.

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

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

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

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

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

348 (2) ~~(6)~~ "Director" means the Director of the Division of

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349 Hotels and Restaurants of the Department of Business and
350 Professional Regulation.

351 (11)~~(7)~~ "Single complex of buildings" means all buildings
352 or structures that are owned, managed, controlled, or operated
353 under one business name and are situated on the same tract or
354 plot of land that is not separated by a public street or
355 highway.

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

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

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

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

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

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378 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

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

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

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

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

393 509.032 Duties.—

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

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

399 1. Sponsors of temporary food service events shall notify
400 the division not less than 3 days before the scheduled event of
401 the type of food service proposed, the time and location of the
402 event, a complete list of food service vendors participating in
403 the event, the number of individual food service facilities each
404 vendor will operate at the event, and the identification number
405 of each food service vendor's current license as a public food
406 service establishment or temporary food service event licensee.

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407 Notification may be completed orally, by telephone, in person,
408 or in writing. A public food service establishment or food
409 service vendor may not use this notification process to
410 circumvent the license requirements of this chapter.

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

416 3.a. Unless excluded under s. 509.013(9)(b) ~~s.~~
417 ~~509.013(5)(b)~~, a public food service establishment or other food
418 service vendor must obtain one of the following classes of
419 license from the division: an individual license, for a fee of
420 no more than \$105, for each temporary food service event in
421 which it participates; or an annual license, for a fee of no
422 more than \$1,000, which ~~that~~ entitles the licensee to
423 participate in an unlimited number of food service events during
424 the license period. The division shall establish license fees,
425 by rule, and may limit the number of food service facilities a
426 licensee may operate at a particular temporary food service
427 event under a single license.

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

431 (7) PREEMPTION AUTHORITY.—

432 (a) The regulation of public lodging establishments and
433 public food service establishments, including, but not limited
434 to, sanitation standards, licensing, inspections, training and
435 testing of personnel, and matters related to the nutritional

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436 content and marketing of foods offered in such establishments,
437 is preempted to the state. This paragraph does not preempt the
438 authority of a local government or local enforcement district to
439 conduct inspections of public lodging and public food service
440 establishments for compliance with the Florida Building Code and
441 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
442 633.206.

443 (b) A local law, ordinance, or regulation may not prohibit
444 vacation rentals or regulate the duration or frequency of rental
445 of vacation rentals. This paragraph and subsection (8) do ~~does~~
446 not apply to any local law, ordinance, or regulation adopted on
447 or before June 1, 2011, including such a law, ordinance, or
448 regulation that is amended to be less restrictive or to comply
449 with the local registration requirements provided in subsection
450 (8), or when a law, ordinance, or regulation adopted after June
451 1, 2011, regulates vacation rentals, if such law, ordinance, or
452 regulation is less restrictive than a law, ordinance, or
453 regulation that was in effect on June 1, 2011.

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

460 (d) The regulation of advertising platforms is preempted to
461 the state.

462 (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;
463 REVOCATIONS; FINES.—Notwithstanding paragraph (7) (a), a local
464 law, ordinance, or regulation may require the registration of

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465 vacation rentals with a local vacation rental registration
466 program. Local governments may implement a vacation rental
467 registration program pursuant to this subsection and may impose
468 a fine for failure to register under the local program. A local
469 government must prepare a business impact estimate in accordance
470 with s. 125.66(3) or s. 166.041(4), as applicable, before
471 implementing a vacation rental registration program.

472 (a) A local government may charge a reasonable fee per unit
473 for processing a registration application. A local law,
474 ordinance, or regulation may require annual renewal of a
475 registration and may charge a reasonable renewal fee per unit
476 for processing of a registration renewal. However, if there is a
477 change of ownership, the new owner may be required to submit a
478 new application for registration. Subsequent to the registration
479 of a vacation rental, a local government may charge a reasonable
480 fee to inspect a vacation rental after registration for
481 compliance with the Florida Building Code and the Florida Fire
482 Prevention Code, described in ss. 553.80 and 633.206,
483 respectively.

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

488 1. Submit identifying information about the owner and the
489 operator, if applicable, and the subject vacation rental
490 premises.

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

493 3. Obtain all required tax registrations, receipts, or

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494 certificates issued by the Department of Revenue, a county, or a
495 municipality.

496 4. Update required information as necessary to ensure it is
497 current.

498 5. Designate and maintain at all times a responsible party
499 who is capable of responding to complaints or emergencies
500 related to the vacation rental, including being available by
501 telephone at a provided contact telephone number 24 hours a day,
502 7 days a week, and receiving legal notice of violations on
503 behalf of the vacation rental operator.

504 6. State and comply with the maximum overnight occupancy of
505 the vacation rental which does not exceed either two persons per
506 bedroom, plus an additional two persons in one common area; or
507 more than two persons per bedroom if there is at least 50 square
508 feet per person, plus an additional two persons in one common
509 area, whichever is greater.

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

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

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

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

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523 the application is deemed accepted.

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

534 (e)1. Upon acceptance of a vacation rental registration, a
535 local government shall assign a unique registration number to
536 the vacation rental unit and provide the registration number or
537 other indicia of registration to the vacation rental operator in
538 writing or electronically.

539 2. A local government shall, within 5 days after acceptance
540 of a vacation rental registration, provide the registration
541 number to the division.

542 (f)1. A local government may fine a vacation rental
543 operator up to \$500 if he or she:

544 a. Fails to continue to meet the registration requirements
545 in paragraph (b);

546 b. Is operating a vacation rental without registering it
547 with the local government as a vacation rental; or

548 c. Fails to provide the division with the unique
549 registration number as required in paragraph (e).

550 2. Before issuing a fine, the local government shall issue
551 written notice of such violation and provide a vacation rental

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552 operator 15 days to cure the violation. If the vacation rental
553 operator has not cured the violation within the 15 days, the
554 local government may issue a fine.

555 (g) A certified copy of an order imposing a fine may be
556 recorded in the public records and thereafter constitutes a lien
557 against the real property on which the violation exists and upon
558 any other real or personal property owned by the violator. Upon
559 petition to the circuit court, such order is enforceable in the
560 same manner as a court judgment by the sheriffs of this state,
561 including execution and levy against the personal property of
562 the violator, but such order may not be deemed to be a court
563 judgment except for enforcement purposes. A fine imposed
564 pursuant to this subsection will continue to accrue until the
565 violator comes into compliance or until judgment is rendered in
566 a suit filed pursuant to this section, whichever occurs first. A
567 lien arising from a fine imposed pursuant to this subsection
568 runs in favor of the local government, and the local government
569 shall execute a satisfaction or release of lien upon full
570 payment. If such lien remains unpaid 3 months or more after the
571 filing of the lien, the local government may foreclose on the
572 lien against the real property on which the violation exists or
573 sue to recover a money judgment for the amount of the lien, plus
574 accrued interest. A lien created pursuant to this part may not
575 be foreclosed on real property that is a homestead under s. 4,
576 Art. X of the State Constitution. The money judgment provisions
577 of this section do not apply to real property or personal
578 property that is covered under s. 4(a), Art. X of the State
579 Constitution.

580 (h)1. If a code violation related to the vacation rental is

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581 found by the code enforcement board or special magistrate to be
582 a material violation of a local law, ordinance, or regulation
583 that does not solely apply to vacation rentals, and the
584 violation is directly related to the vacation rental premises,
585 the local government must issue a written notice of such
586 violation.

587 2. If a code violation related to the vacation rental is
588 found to be a material violation of a local law, ordinance, or
589 regulation as described in subparagraph 1., the code enforcement
590 board or special magistrate must make a recommendation to the
591 local government as to whether a vacation rental registration
592 should be suspended.

593 3. The code enforcement board or special magistrate must
594 recommend the suspension of the vacation rental registration if
595 there are:

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

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

600 c. One or more violations after two prior suspensions of
601 the vacation rental registration.

602 4. If the code enforcement board or special magistrate
603 recommends suspension of a vacation rental registration, a local
604 government may suspend such registration for a period of:

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

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

609 c. Up to 90 days for one or more violations after two prior

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610 suspensions of a vacation rental registration.

611 5. A local government may not suspend a vacation rental
612 registration for violations of a local law, ordinance, or
613 regulation which are not directly related to the vacation rental
614 premises.

615 6. A local government shall provide notice of the
616 suspension of a vacation rental registration to the vacation
617 rental operator and the division within 5 days after the
618 suspension. The notice must include the start date of the
619 suspension, which must be at least 21 days after the suspension
620 notice is sent to the vacation rental operator and the division.
621 Effective January 1, 2026, a local government shall use the
622 vacation rental information system described in s. 509.244 to
623 provide notice of the suspension of a vacation rental
624 registration to the division.

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

627 a. A vacation rental registration has been suspended three
628 times pursuant to paragraph (h);

629 b. There is an unsatisfied, recorded municipal lien or
630 county lien on the real property of the vacation rental.

631 However, the local government shall allow the vacation rental
632 operator at least 60 days before the revocation of a
633 registration to satisfy the recorded municipal lien or county
634 lien; or

635 c. The vacation rental premises and its owner are the
636 subject of a final order or judgment by a court of competent
637 jurisdiction lawfully directing the termination of the premises'
638 use as a vacation rental.

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639 2. A local government shall provide notice within 5 days
640 after the revocation of, or refusal to renew, a vacation rental
641 registration to the vacation rental operator and the division.
642 The notice must include the date of revocation or nonrenewal,
643 which must be at least 21 days after the date such notice is
644 sent to the vacation rental operator and the division. Effective
645 January 1, 2026, a local government shall use the vacation
646 rental information system described in s. 509.244 to provide
647 notice of the revocation of or refusal to renew a vacation
648 rental registration to the division.

649 (j) A vacation rental operator may appeal a denial,
650 suspension, or revocation of a vacation rental registration, or
651 a refusal to renew such registration, to the circuit court. An
652 appeal must be filed within 30 days after the issuance of the
653 denial, suspension, or revocation of, or refusal to renew, the
654 vacation rental registration. The court may assess and award
655 reasonable attorney fees and costs and damages to the prevailing
656 party.

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

662 Section 4. Effective January 1, 2025, subsections (2) and
663 (3) of section 509.241, Florida Statutes, are amended, and
664 subsection (5) is added to that section, to read:

665 509.241 Licenses required; exceptions; division online
666 accounts and transactions.—

667 (2) APPLICATION FOR LICENSE.—Each person who plans to open

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668 a public lodging establishment or a public food service
669 establishment shall apply for and receive a license from the
670 division before ~~prior to~~ the commencement of operation. A
671 condominium association, as defined in s. 718.103, which does
672 not own any units classified as vacation rentals or timeshare
673 projects under s. 509.242(1)(c) or (g) is not required to apply
674 for or receive a public lodging establishment license. Upon
675 receiving an application for a vacation rental license, the
676 division may grant a temporary license that authorizes the
677 vacation rental to begin operation while the application is
678 pending. The temporary license automatically expires upon final
679 agency action regarding the license application.

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

688 (5) UNIQUE IDENTIFIER.—The division shall assign a unique
689 identifier on each vacation rental license which identifies each
690 individual vacation rental dwelling or unit.

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

693 509.243 Advertising platforms.—

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

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

700 (b) Attest to the best of the person's knowledge that the
701 vacation rental's license with the associated unique identifier
702 and, if applicable, its local registration are current and valid
703 and that all related information is accurately stated in the
704 advertisement.

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

708 (3) Effective January 1, 2026, an advertising platform:

709 (a) Shall use the vacation rental information system
710 described in s. 509.244 to verify that the vacation rental
711 license number with the associated unique identifier, and, if
712 applicable, the local registration number, are current, valid,
713 and apply to the subject vacation rental before publishing an
714 advertisement or a listing on its platform.

715 (b) May not advertise or list on its platform a vacation
716 rental that fails to provide a valid vacation rental license
717 number with the associated unique identifier, and, if
718 applicable, the local registration number as indicated on the
719 vacation rental information system described in s. 509.244.

720 (c) Shall remove from public view an advertisement or a
721 listing from its online application, software, website, or
722 system within 15 business days after notification that a
723 vacation rental license, or if applicable, a local registration:

- 724 1. Has been suspended, revoked, or not renewed; or
725 2. Fails to display a valid vacation rental license number

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726 with the associated unique identifier or, if applicable, a local
727 registration number.

728 (d) Shall notify the division within 15 days after any
729 advertisement or listing on its online application, software,
730 website, or system fails to display a valid vacation rental
731 license number with associated unique identifier or, if
732 applicable, a local registration number.

733 (e) Shall provide to the division on a quarterly basis, in
734 a manner compatible with the vacation rental information system
735 described in s. 509.244, a list of all vacation rentals located
736 in this state which are advertised on its platform. The list
737 must include the following information:

738 1. The uniform resource locator for the Internet address of
739 the vacation rental advertisement;

740 2. The physical address of the vacation rental, including
741 any unit designation;

742 3. The vacation rental license number with the associated
743 unique identifier, and, if applicable, the local registration
744 number;

745 4. The applicable Florida tax registration number or local
746 tourist development tax account number under which taxes related
747 to the rental will be remitted as provided in s. 212.03(2);

748 5. The name of the vacation rental owner or operator;

749 6. Listed by the calendar date, the individual periods that
750 the vacation rental is rented; and

751 7. The itemized amounts collected or processed by the
752 advertising platform for the rental, taxes, and all other
753 charges.

754

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755 Upon request, the division shall share any report and underlying
756 records provided by an advertising platform pursuant to this
757 paragraph with the Department of Revenue, local taxing
758 authorities, and local governments. These records may be used
759 for auditing and enforcement purposes.

760 (4) If a guest uses a payment system on or through an
761 advertising platform to pay for the rental of a vacation rental
762 located in this state, the advertising platform must collect and
763 remit all taxes due under ss. 125.0104, 125.0108, 205.044,
764 212.03, 212.0305, and 212.055 related to the rental as provided
765 in s. 212.03(2)(b).

766 (5) If the division has probable cause to believe that a
767 person not licensed by the division has violated this chapter or
768 any rule adopted pursuant thereto, the division may issue and
769 deliver to such person a notice to cease and desist from the
770 violation. The issuance of a notice to cease and desist does not
771 constitute agency action for which a hearing under s. 120.569 or
772 s. 120.57 may be sought. For the purpose of enforcing a cease
773 and desist notice, the division may file a proceeding in the
774 name of the state seeking the issuance of an injunction or a
775 writ of mandamus against any person who violates any provision
776 of the notice. If the division is required to seek enforcement
777 of the notice for a penalty pursuant to s. 120.69, it is
778 entitled to collect attorney fees and costs, together with any
779 cost of collection.

780 (6) The division may fine an advertising platform an amount
781 not to exceed \$1,000 per offense for each violation of this
782 section or of division rule. For the purposes of this
783 subsection, the division may regard as a separate offense each

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784 day or portion of a day in which an advertising platform is
785 operated in violation of this section or rules of the division.
786 The division shall issue to the advertising platform a written
787 notice of any violation and provide it 15 days to cure the
788 violation before commencing any legal proceeding under
789 subsection (5).

790 (7) An advertising platform shall adopt an
791 antidiscrimination policy to help prevent discrimination by its
792 users and shall inform all users that it is illegal to refuse
793 accommodation to an individual based on race, creed, color, sex,
794 pregnancy, physical disability, or national origin, as provided
795 in s. 509.092.

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

801 Section 6. Section 509.244, Florida Statutes, is created to
802 read:

803 509.244 Vacation rental information system.—

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

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

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

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813 (b) Allow advertising platforms to search by vacation
814 rental license number with the associated unique identifier,
815 applicable local registration number, and a listing status field
816 that indicates whether the premises is compliant with applicable
817 license and registration requirements to allow a platform to
818 determine whether it may advertise the vacation rental.

819 (c) Allow local government users to notify the division of
820 a revocation or failure to renew, or the period of suspension
821 of, a local registration, if applicable.

822 (d) Provide a system interface to allow local governments
823 and advertising platforms to verify the status of a vacation
824 rental license and a local registration of a vacation rental, if
825 applicable.

826 (e) Allow a registered user to subscribe to receive
827 automated notifications of changes to the license and
828 registration status of a vacation rental, including any license
829 revocation, local registration revocation, period of suspension
830 imposed by the division or local government, or failure to renew
831 a license or local registration.

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

834 509.261 Revocation or suspension of licenses; fines;
835 procedure.—

836 (11) (a) The division may revoke, refuse to issue or renew,
837 or suspend for a period of not more than 30 days or the period
838 of suspension as provided in s. 509.032(8) a license of a
839 vacation rental for any of the following reasons:

840 1. Operation of the subject premises violates the terms of
841 an applicable lease or property restriction, including any

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842 property restriction adopted pursuant to chapter 718, chapter
843 719, or chapter 720, as determined by a final order of a court
844 of competent jurisdiction or a written decision by an arbitrator
845 authorized to arbitrate a dispute relating to the subject
846 premises and a lease or property restriction.

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

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

852 (b) The division must specify the license number with the
853 associated unique identifier of the vacation rental dwelling or
854 unit which has been revoked, not renewed, or suspended and input
855 such status in the vacation rental information system described
856 in s. 509.244.

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

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

862 159.27 Definitions.—The following words and terms, unless
863 the context clearly indicates a different meaning, shall have
864 the following meanings:

865 (12) "Public lodging or restaurant facility" means property
866 used for any public lodging establishment as defined in s.
867 509.242 or public food service establishment as defined in s.
868 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
869 necessary to, another facility qualifying under this part.

870 Section 9. Paragraph (jj) of subsection (7) of section

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871 212.08, Florida Statutes, is amended to read:

872 212.08 Sales, rental, use, consumption, distribution, and
873 storage tax; specified exemptions.—The sale at retail, the
874 rental, the use, the consumption, the distribution, and the
875 storage to be used or consumed in this state of the following
876 are hereby specifically exempt from the tax imposed by this
877 chapter.

878 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
879 entity by this chapter do not inure to any transaction that is
880 otherwise taxable under this chapter when payment is made by a
881 representative or employee of the entity by any means,
882 including, but not limited to, cash, check, or credit card, even
883 when that representative or employee is subsequently reimbursed
884 by the entity. In addition, exemptions provided to any entity by
885 this subsection do not inure to any transaction that is
886 otherwise taxable under this chapter unless the entity has
887 obtained a sales tax exemption certificate from the department
888 or the entity obtains or provides other documentation as
889 required by the department. Eligible purchases or leases made
890 with such a certificate must be in strict compliance with this
891 subsection and departmental rules, and any person who makes an
892 exempt purchase with a certificate that is not in strict
893 compliance with this subsection and the rules is liable for and
894 shall pay the tax. The department may adopt rules to administer
895 this subsection.

896 (jj) *Complimentary meals*.—Also exempt from the tax imposed
897 by this chapter are food or drinks that are furnished as part of
898 a packaged room rate by any person offering for rent or lease
899 any transient public lodging establishments ~~living~~

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900 accommodations as described in s. 509.013(10) (a) ~~s.~~
901 ~~509.013(4) (a)~~ which are licensed under part I of chapter 509 and
902 which are subject to the tax under s. 212.03, if a separate
903 charge or specific amount for the food or drinks is not shown.
904 Such food or drinks are considered to be sold at retail as part
905 of the total charge for the transient living accommodations.
906 Moreover, the person offering the accommodations is not
907 considered to be the consumer of items purchased in furnishing
908 such food or drinks and may purchase those items under
909 conditions of a sale for resale.

910 Section 10. Paragraph (b) of subsection (4) of section
911 316.1955, Florida Statutes, is amended to read:

912 316.1955 Enforcement of parking requirements for persons
913 who have disabilities.—

914 (4)

915 (b) Notwithstanding paragraph (a), a theme park or an
916 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
917 which provides parking in designated areas for persons who have
918 disabilities may allow any vehicle that is transporting a person
919 who has a disability to remain parked in a space reserved for
920 persons who have disabilities throughout the period the theme
921 park is open to the public for that day.

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

924 404.056 Environmental radiation standards and projects;
925 certification of persons performing measurement or mitigation
926 services; mandatory testing; notification on real estate
927 documents; rules.—

928 (5) NOTIFICATION ON REAL ESTATE DOCUMENTS.—Notification

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929 shall be provided on at least one document, form, or application
930 executed at the time of, or before ~~prior to~~, contract for sale
931 and purchase of any building or execution of a rental agreement
932 for any building. Such notification must ~~shall~~ contain the
933 following language:

934
935 "RADON GAS: Radon is a naturally occurring radioactive gas
936 that, when it has accumulated in a building in sufficient
937 quantities, may present health risks to persons who are exposed
938 to it over time. Levels of radon that exceed federal and state
939 guidelines have been found in buildings in Florida. Additional
940 information regarding radon and radon testing may be obtained
941 from your county health department."
942

943 The requirements of this subsection do not apply to any
944 residential transient occupancy, as described in s. 509.013 ~~s.~~
945 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
946 duration.

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

949 477.0135 Exemptions.—

950 (6) A license is not required of any individual providing
951 makeup or special effects services in a theme park or
952 entertainment complex to an actor, stunt person, musician,
953 extra, or other talent, or providing makeup or special effects
954 services to the general public. The term "theme park or
955 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
956 ~~509.013(9)~~.

957 Section 13. Paragraph (b) of subsection (2) of section

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958 509.221, Florida Statutes, is amended to read:

959 509.221 Sanitary regulations.—

960 (2)

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

965 Section 14. Paragraph (b) of subsection (5) of section
966 553.5041, Florida Statutes, is amended to read:

967 553.5041 Parking spaces for persons who have disabilities.—

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

971 (b) If there are multiple entrances or multiple retail
972 stores, the parking spaces must be dispersed to provide parking
973 at the nearest accessible entrance. If a theme park or an
974 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
975 provides parking in several lots or areas from which access to
976 the theme park or entertainment complex is provided, a single
977 lot or area may be designated for parking by persons who have
978 disabilities, if the lot or area is located on the shortest
979 accessible route to an accessible entrance to the theme park or
980 entertainment complex or to transportation to such an accessible
981 entrance.

982 Section 15. Paragraph (b) of subsection (5) of section
983 559.955, Florida Statutes, is amended to read:

984 559.955 Home-based businesses; local government
985 restrictions.—

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

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987 (b) Local laws, ordinances, or regulations related to
988 transient public lodging establishments, as defined in s.
989 509.013(10)(a)2. which ~~s. 509.013(4)(a)1.~~, that are not
990 otherwise preempted under chapter 509.

991 Section 16. Paragraph (d) of subsection (7) of section
992 561.20, Florida Statutes, is amended to read:

993 561.20 Limitation upon number of licenses issued.—

994 (7)

995 (d) Any corporation, partnership, or individual operating a
996 club which owns or leases and which maintains any bona fide
997 beach or cabana club consisting of beach facilities, swimming
998 pool, locker rooms or bathroom facilities for at least 100
999 persons, and a public food service establishment as defined in
1000 s. 509.013 ~~s. 509.013(5)(a)~~, comprising in all an area of at
1001 least 5,000 square feet located on a contiguous tract of land of
1002 in excess of 1 acre may be issued a license under s. 565.02(4).
1003 The failure of such club to maintain the facilities shall be a
1004 ground for revocation of the license.

1005 Section 17. Subsection (2) of section 705.17, Florida
1006 Statutes, is amended to read:

1007 705.17 Exceptions.—

1008 (2) Sections 705.1015-705.106 do not apply to any personal
1009 property lost or abandoned on premises located within a theme
1010 park or entertainment complex, as defined in s. 509.013 ~~s.~~
1011 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
1012 on the premises of a public food service establishment or a
1013 public lodging establishment licensed under part I of chapter
1014 509, if the owner or operator of such premises elects to comply
1015 with s. 705.185.

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1016 Section 18. Section 705.185, Florida Statutes, is amended
1017 to read:

1018 705.185 Disposal of personal property lost or abandoned on
1019 the premises of certain facilities.—When any lost or abandoned
1020 personal property is found on premises located within a theme
1021 park or entertainment complex, as defined in s. 509.013 ~~s.~~
1022 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
1023 on the premises of a public food service establishment or a
1024 public lodging establishment licensed under part I of chapter
1025 509, if the owner or operator of such premises elects to comply
1026 with this section, any lost or abandoned property must be
1027 delivered to such owner or operator, who must take charge of the
1028 property and make a record of the date such property was found.
1029 If the property is not claimed by its owner within 30 days after
1030 it is found, or a longer period of time as may be deemed
1031 appropriate by the owner or operator of the premises, the owner
1032 or operator of the premises may not sell and must dispose of the
1033 property or donate it to a charitable institution that is exempt
1034 from federal income tax under s. 501(c)(3) of the Internal
1035 Revenue Code for sale or other disposal as the charitable
1036 institution deems appropriate. The rightful owner of the
1037 property may reclaim the property from the owner or operator of
1038 the premises at any time before the disposal or donation of the
1039 property in accordance with this section and the established
1040 policies and procedures of the owner or operator of the
1041 premises. A charitable institution that accepts an electronic
1042 device, as defined in s. 815.03(9), access to which is not
1043 secured by a password or other personal identification
1044 technology, shall make a reasonable effort to delete all

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1045 personal data from the electronic device before its sale or
1046 disposal.

1047 Section 19. Section 717.1355, Florida Statutes, is amended
1048 to read:

1049 717.1355 Theme park and entertainment complex tickets.—This
1050 chapter does not apply to any tickets for admission to a theme
1051 park or entertainment complex as defined in s. 509.013 ~~s.~~
1052 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
1053 recreational activity within such theme park or entertainment
1054 complex.

1055 Section 20. Subsection (8) of section 877.24, Florida
1056 Statutes, is amended to read:

1057 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
1058 apply to a minor who is:

1059 (8) Attending an organized event held at and sponsored by a
1060 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
1061 ~~509.013(9)~~.

1062 Section 21. The application of this act does not supersede
1063 any current or future declaration or declaration of condominium
1064 adopted pursuant to chapter 718, Florida Statutes; any
1065 cooperative document adopted pursuant to chapter 719, Florida
1066 Statutes; or any declaration or declaration of covenant adopted
1067 pursuant to chapter 720, Florida Statutes.

1068 Section 22. (1) The Department of Revenue is authorized,
1069 and all conditions are deemed to be met, to adopt emergency
1070 rules pursuant to s. 120.54(4), Florida Statutes, for the
1071 purpose of implementing the amendments made by this act to s.
1072 212.03, Florida Statutes, including establishing procedures to
1073 facilitate the remittance of taxes.

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1074 (2) Notwithstanding any other law, emergency rules adopted
1075 pursuant to subsection (1) are effective for 6 months after
1076 adoption and may be renewed during the pendency of procedures to
1077 adopt permanent rules addressing the subject of the emergency
1078 rules.

1079 (3) This section expires January 1, 2026.

1080 Section 23. For the 2024-2025 fiscal year, the sums of
1081 \$327,170 in recurring funds and \$53,645 in nonrecurring funds
1082 from the Hotel and Restaurant Trust Fund, \$645,202 in recurring
1083 funds from the Administrative Trust Fund, and \$3,295,884 in
1084 nonrecurring funds from the General Revenue Fund are
1085 appropriated to the Department of Business and Professional
1086 Regulation, and nine full-time equivalent positions with a total
1087 associated salary rate of 513,417 are authorized, for the
1088 purposes of implementing this act.

1089 Section 24. Except as otherwise expressly provided in this
1090 act, this act shall take effect July 1, 2024.