By Senator Mayfield

	17-01958-19 20191196
1	A bill to be entitled
2	An act relating to vacation rentals; amending s.
3	509.013, F.S.; defining and redefining terms; amending
4	s. 509.241, F.S.; requiring licenses issued by the
5	Division of Hotels and Restaurants of the Department
6	of Business and Professional Regulation to be
7	displayed conspicuously to the public; requiring the
8	operator of a vacation rental or specified public
9	lodging establishment to display its license number in
10	advertisements; amending s. 509.242, F.S.; revising
11	the criteria for a public lodging establishment to be
12	classified as a vacation rental; creating s. 509.243,
13	F.S.; authorizing a hosting platform to facilitate
14	booking transactions under certain circumstances;
15	requiring a hosting platform to designate and maintain
16	on file with the division an agent for service of
17	process in this state; requiring a hosting platform to
18	maintain certain records; requiring a hosting platform
19	to remove a listing under certain circumstances;
20	providing penalties; requiring the division to adopt
21	rules; amending s. 509.261, F.S.; requiring the
22	division to revoke, or refuse to issue or renew, a
23	vacation rental license under certain circumstances;
24	amending ss. 159.27, 212.08, 316.1955, 404.056,
25	477.0135, 509.032, 509.221, 553.5041, 717.1355, and
26	877.24, F.S.; conforming cross-references; reenacting
27	ss. 196.199(1)(a), 212.031(1)(a), and 413.08(1)(c),
28	relating to government property exemption, tax on
29	rental or license fee for use of real property, and

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30	prohibited discrimination in public employment, public
31	accommodations, and housing accommodations,
32	respectively, to incorporate the amendments made to s.
33	509.013, F.S., in references thereto; reenacting s.
34	509.221(9), F.S., relating to sanitary regulations, to
35	incorporate the amendment made to s. 509.242, F.S., in
36	a reference thereto; providing applicability;
37	providing severability; providing an effective date.
38	
39	Be It Enacted by the Legislature of the State of Florida:
40	
41	Section 1. Section 509.013, Florida Statutes, is reordered
42	and amended to read:
43	509.013 DefinitionsAs used in this chapter, the term:
44	(1) "Booking transaction" means a transaction in which a
45	hosting platform receives compensation for facilitating a
46	transient guest's rental of a vacation rental or a unit in a
47	transient or nontransient apartment located in this state by
48	directly or indirectly allowing the guest to make a reservation
49	or collecting or processing guest payments through the hosting
50	platform's online application, software, website, or system.
51	(3)(1) "Division" means the Division of Hotels and
52	Restaurants of the Department of Business and Professional
53	Regulation.
54	(9) (2) "Operator" means the owner, licensee, proprietor,
55	lessee, manager, assistant manager, or appointed agent of a
56	public lodging establishment or public food service
57	establishment.
58	<u>(4)</u> "Guest" means any patron, customer, tenant, lodger,
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17-01958-19 20191196 59 boarder, or occupant of a public lodging establishment or public 60 food service establishment. (5) "Hosting platform" means a person who provides an 61 62 online application, software, website, or system through which a 63 vacation rental or a unit in a transient or nontransient 64 apartment located in this state is advertised or held out to the 65 public as available to rent for transient occupancy. 66 (11) (a) (4) (a) "Public lodging establishment" includes a 67 transient public lodging establishment as defined in subparagraph 1. and a nontransient public lodging establishment 68 69 as defined in subparagraph 2. 1. "Transient public lodging establishment" means a any 70 unit or, group of units in a_{τ} dwelling, building, or group of 71 72 buildings within a single complex of buildings which is rented 73 to guests more than three times in a calendar year for periods 74 of less than 30 days or 1 calendar month, whichever is less, or 75 which is advertised or held out to the public as a place 76 regularly rented to guests for less than 30 days or 1 calendar 77 month. The term includes a unit that is advertised for rent by a 78 hosting platform. 79 2. "Nontransient public lodging establishment" means a any 80 unit or_{τ} group of units in a_{τ} dwelling, building, or group of 81 buildings within a single complex of buildings which is rented 82 to guests for periods of at least 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the 83 public as a place regularly rented to guests for periods of at 84 85 least 30 days or 1 calendar month. 86 87 License classifications of public lodging establishments, and

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and regulated by chapter 513.

17-01958-19 20191196 88 the definitions therefor, are set out in s. 509.242. For the 89 purpose of licensure, the term does not include condominium common elements as defined in s. 718.103. 90 91 (b) The following are excluded from the definitions in 92 paragraph (a): 1. Any dormitory or other living or sleeping facility 93 94 maintained by a public or private school, college, or university for the use of students, faculty, or visitors. 95 96 2. Any facility certified or licensed and regulated by the 97 Agency for Health Care Administration or the Department of 98 Children and Families or other similar place regulated under s. 99 381.0072. 100 3. Any place renting four rental units or less, unless the 101 rental units are advertised or held out to the public to be 102 places that are regularly rented to transients. 103 4. Any unit or group of units in a condominium, 104 cooperative, or timeshare plan and any individually or 105 collectively owned one-family, two-family, three-family, or 106 four-family dwelling house or dwelling unit that is rented for 107 periods of at least 30 days or 1 calendar month, whichever is 108 less, and that is not advertised or held out to the public as a 109 place regularly rented for periods of less than 1 calendar 110 month, provided that no more than four rental units within a 111 single complex of buildings are available for rent. 112 5. Any migrant labor camp or residential migrant housing 113 permitted by the Department of Health under ss. 381.008-381.00895. 114 115 6. Any establishment inspected by the Department of Health

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17-01958-19 20191196 117 7. Any nonprofit organization that operates a facility 118 providing housing only to patients, patients' families, and patients' caregivers and not to the general public. 119 120 8. Any apartment building inspected by the United States 121 Department of Housing and Urban Development or other entity acting on the department's behalf that is designated primarily 122 123 as housing for persons at least 62 years of age. The division 124 may require the operator of the apartment building to attest in writing that such building meets the criteria provided in this 125 subparagraph. The division may adopt rules to implement this 126 127 requirement. 128 9. Any roominghouse, boardinghouse, or other living or 129 sleeping facility that may not be classified as a hotel, motel, 130 timeshare project, vacation rental, nontransient apartment, bed 131 and breakfast inn, or transient apartment under s. 509.242. 132 (10) (a) (5) (a) "Public food service establishment" means any 133 building, vehicle, place, or structure, or any room or division 134 in a building, vehicle, place, or structure where food is

135 prepared, served, or sold for immediate consumption on or in the 136 vicinity of the premises; called for or taken out by customers; 137 or prepared prior to being delivered to another location for 138 consumption. The term includes a culinary education program, as defined in s. 381.0072(2), which offers, prepares, serves, or 139 140 sells food to the general public, regardless of whether it is 141 inspected by another state agency for compliance with sanitation 142 standards.

143 (b) The following are excluded from the definition in 144 paragraph (a):

145

1. Any place maintained and operated by a public or private

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146	school, college, or university:
147	a. For the use of students and faculty; or
148	b. Temporarily to serve such events as fairs, carnivals,
149	food contests, cook-offs, and athletic contests.
150	2. Any eating place maintained and operated by a church or
151	a religious, nonprofit fraternal, or nonprofit civic
152	organization:
153	a. For the use of members and associates; or
154	b. Temporarily to serve such events as fairs, carnivals,
155	food contests, cook-offs, or athletic contests.
156	
157	Upon request by the division, a church or a religious, nonprofit
158	fraternal, or nonprofit civic organization claiming an exclusion
159	under this subparagraph must provide the division documentation
160	of its status as a church or a religious, nonprofit fraternal,
161	or nonprofit civic organization.
162	3. Any eating place maintained and operated by an
163	individual or entity at a food contest, cook-off, or a temporary
164	event lasting from 1 to 3 days which is hosted by a church or a
165	religious, nonprofit fraternal, or nonprofit civic organization.
166	Upon request by the division, the event host must provide the
167	division documentation of its status as a church or a religious,
168	nonprofit fraternal, or nonprofit civic organization.
169	4. Any eating place located on an airplane, train, bus, or
170	watercraft which is a common carrier.
171	5. Any eating place maintained by a facility certified or
172	licensed and regulated by the Agency for Health Care
173	Administration or the Department of Children and Families or
174	other similar place that is regulated under s. 381.0072.
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175	6. Any place of business issued a permit or inspected by
176	the Department of Agriculture and Consumer Services under s.
177	500.12.
178	7. Any place of business where the food available for
179	consumption is limited to ice, beverages with or without
180	garnishment, popcorn, or prepackaged items sold without
181	additions or preparation.
182	8. Any theater, if the primary use is as a theater and if
183	patron service is limited to food items customarily served to
184	the admittees of theaters.
185	9. Any vending machine that dispenses any food or beverages
186	other than potentially hazardous foods, as defined by division
187	rule.
188	10. Any vending machine that dispenses potentially
189	hazardous food and which is located in a facility regulated
190	under s. 381.0072.
191	11. Any research and development test kitchen limited to
192	the use of employees and which is not open to the general
193	public.
194	(2) (6) "Director" means the director of the Division of
195	Hotels and Restaurants of the Department of Business and
196	Professional Regulation.
197	<u>(12)</u> "Single complex of buildings" means all buildings
198	or structures that are owned, managed, controlled, or operated
199	under one business name and are situated on the same tract or
200	plot of land that is not separated by a public street or
201	highway.
202	(13)(8) "Temporary food service event" means any event of
203	30 days or less in duration where food is prepared, served, or

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204	sold to the general public.
205	(14) (9) "Theme park or entertainment complex" means a
206	complex comprised of at least 25 contiguous acres owned and
207	controlled by the same business entity and which contains
208	permanent exhibitions and a variety of recreational activities
209	and has a minimum of 1 million visitors annually.
210	(15) (10) "Third-party provider" means, for purposes of s.
211	509.049, any provider of an approved food safety training
212	program that provides training or such a training program to a
213	public food service establishment that is not under common
214	ownership or control with the provider.
215	<u>(17)</u> (11) "Transient establishment" means <u>a</u> any public
216	lodging establishment that is rented or leased to guests by an
217	operator whose intention is that such guests' occupancy will be
218	temporary.
219	(18) (12) "Transient occupancy" means occupancy when it is
220	the intention of the parties that the occupancy will be

221 temporary. There is a rebuttable presumption that, when the 222 dwelling unit occupied is not the sole residence of the guest, 223 the occupancy is transient.

224

(16) (13) "Transient" means a guest in transient occupancy.

225 <u>(7) (14)</u> "Nontransient establishment" means <u>a</u> any public 226 lodging establishment that is rented or leased to guests by an 227 operator whose intention is that the dwelling unit occupied will 228 be the sole residence of the guest.

(8) (15) "Nontransient occupancy" means occupancy when it is the intention of the parties that the occupancy will not be temporary. There is a rebuttable presumption that, when the dwelling unit occupied is the sole residence of the guest, the

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233	occupancy is nontransient.
234	<u>(6) (16)</u> "Nontransient" means a guest in nontransient
235	occupancy.
236	(19) "Unit" means a sleeping room or accommodation made
237	available for separate rental by a guest. The term includes all
238	adjacent rooms that the guest is entitled to use as part of the
239	rental.
240	Section 2. Subsection (3) of section 509.241, Florida
241	Statutes, is amended to read:
242	509.241 Licenses required; exceptions
243	(3) DISPLAY OF LICENSE.—Any license issued by the division
244	must shall be conspicuously displayed to the public inside in
245	the office or lobby of the licensed establishment. Public food
246	service establishments <u>that</u> which offer catering services <u>must</u>
247	shall display their license number on all advertising for
248	catering services. The operator of a vacation rental or a unit
249	in a transient or nontransient apartment that is offered for
250	transient occupancy shall display its license number in all
251	advertising for such rentals.
252	Section 3. Paragraph (c) of subsection (1) of section
253	509.242, Florida Statutes, is amended to read:
254	509.242 Public lodging establishments; classifications
255	(1) A public lodging establishment shall be classified as a
256	hotel, motel, nontransient apartment, transient apartment, bed
257	and breakfast inn, timeshare project, or vacation rental if the
258	establishment satisfies the following criteria:
259	(c) <i>Vacation rental.</i> —A vacation rental is <u>a</u> any unit or
260	group of units in a condominium or cooperative or <u>in an</u> any
261	individually or collectively owned single-family, two-family,

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262	three-family, or four-family house or dwelling unit <u>, which</u> that
263	is also a transient public lodging establishment but that is not
264	a timeshare project.
265	Section 4. Section 509.243, Florida Statutes, is created to
266	read:
267	509.243 Hosting platforms
268	(1) A hosting platform may facilitate a booking transaction
269	for a transient guest's rental of a vacation rental or a unit in
270	a transient or nontransient apartment located in this state if:
271	(a) The hosting platform is registered with the division.
272	The division may issue a registration to each person who meets
273	the requirements of this section and the rules adopted
274	hereunder; and
275	(b) The subject public lodging establishment is licensed by
276	the division as required by s. 509.241, and the transient
277	occupancy of such vacation rental or unit is not prohibited by a
278	local law, ordinance, or regulation that is not otherwise
279	preempted pursuant to s. 509.032(7).
280	(2) A hosting platform shall designate and maintain on file
281	with the division an agent for service of process in this state.
282	If the registered agent is unable, with reasonable diligence, to
283	be located, or if the hosting platform fails to designate or
284	maintain a registered agent, in this state, the director of the
285	division is deemed an agent of the hosting platform for purposes
286	of accepting service of any process, notice, or demand.
287	(3) In accordance with rules adopted by the division, a
288	hosting platform shall develop and maintain a report listing
289	each vacation rental or unit in a transient or nontransient
290	apartment that is located in this state and offered for
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291	transient occupancy on its platform.
292	(a) The report must include all of the following
293	information about the vacation rental or public lodging
294	establishment:
295	1. The name of the operator.
296	2. The license number.
297	3. The physical address.
298	4. Any unit designation.
299	5. The individual periods of rental by calendar date.
300	6. The itemized amounts collected or processed by the
301	hosting platform for the rental, taxes, and all other charges.
302	7. Any additional information that the division may require
303	by rule.
304	(b) The hosting platform shall make the report available
305	for audit by the division upon request, as well as any
306	underlying records requested by the division. The division, as
307	the department's designee pursuant to s. 455.223, may issue and
308	serve subpoenas and compel the production of the report and
309	underlying records as necessary to enforce hosting platform
310	compliance with this section. Such underlying records may not
311	include copies of specific message exchanges between the hosting
312	platform and an operator or guest or between the operator and
313	guest.
314	(c) The hosting platform shall maintain the report and
315	underlying records for at least 3 years, in accordance with
316	rules adopted by the division.
317	(d) Upon request, the division shall share the report and
318	underlying records with the Department of Revenue and with local
319	governments. Notwithstanding any other provision of law or

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320	agency action to the contrary, the Department of Revenue may use
321	the report and underlying records for tax auditing purposes, and
322	local governments may use the reports and underlying records to
323	ensure compliance with laws, ordinances, or regulations that are
324	not otherwise preempted pursuant to s. 509.032(7).
325	(4) A hosting platform may not facilitate a booking
326	transaction for a transient guest's rental of a vacation rental
327	or a unit in a transient or nontransient apartment located in
328	this state unless the operator consents to the hosting
329	platform's disclosure of the information required by paragraph
330	<u>(3).</u>
331	(5) If the division notifies a hosting platform in writing
332	that an advertisement or listing for the transient rental of a
333	vacation rental or a unit in a transient or nontransient
334	apartment located in this state fails to display a valid license
335	number issued by the division, the hosting platform must remove
336	all advertisements or listings for that establishment from its
337	online application, software, website, or system within 3
338	business days unless the listing is otherwise brought into
339	compliance with law.
340	(6) A hosting platform that has operated or is operating in
341	violation of this section or the rules of the division may be
342	subject by the division to fines up to \$1,000 per offense and to
343	suspension, revocation, or refusal of a registration issued
344	pursuant to this section. For purposes of this subsection, the
345	division may regard as a separate offense each day or portion of
346	a day on which a hosting platform is operated in violation of
347	this section or the rules of the division.
348	(7) The division shall adopt rules to administer this

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349	section, including, but not limited to, rules governing fines
350	and the issuance, renewal, suspension, and revocation of a
351	hosting platform's registration.
352	Section 5. Subsection (10) is added to section 509.261,
353	Florida Statutes, to read:
354	509.261 Revocation or suspension of licenses; fines;
355	procedure
356	(10) The division shall revoke, or refuse to issue or
357	renew, a vacation rental license when:
358	(a) The division determines that the operation of the
359	subject premises as a vacation rental violates the terms of an
360	applicable lease or property restriction, including any property
361	restriction adopted pursuant to chapter 718, chapter 719, or
362	chapter 720; or
363	(b) The division determines that the operation of the
364	subject premises as a vacation rental violates a local law,
365	ordinance, or regulation not otherwise preempted pursuant to s.
366	509.032(7), or the premises and its owner are the subject of a
367	final order or judgment lawfully directing the termination of
368	the premises' use as a vacation rental.
369	Section 6. Subsection (12) of section 159.27, Florida
370	Statutes, is amended to read:
371	159.27 Definitions.—The following words and terms, unless
372	the context clearly indicates a different meaning, shall have
373	the following meanings:
374	(12) "Public lodging or restaurant facility" means property
375	used for any public lodging establishment as defined in s.
376	509.242 or public food service establishment as defined in <u>s.</u>
377	509.013 s. $509.013(5)$ if it is part of the complex of, or
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17-01958-19 20191196 378 necessary to, another facility qualifying under this part. 379 Section 7. Paragraph (jj) of subsection (7) of section 212.08, Florida Statutes, is amended to read: 380 381 212.08 Sales, rental, use, consumption, distribution, and 382 storage tax; specified exemptions.-The sale at retail, the 383 rental, the use, the consumption, the distribution, and the 384 storage to be used or consumed in this state of the following 385 are hereby specifically exempt from the tax imposed by this 386 chapter. 387 (7) MISCELLANEOUS EXEMPTIONS.-Exemptions provided to any 388 entity by this chapter do not inure to any transaction that is 389 otherwise taxable under this chapter when payment is made by a 390 representative or employee of the entity by any means, 391 including, but not limited to, cash, check, or credit card, even 392 when that representative or employee is subsequently reimbursed 393 by the entity. In addition, exemptions provided to any entity by 394 this subsection do not inure to any transaction that is 395 otherwise taxable under this chapter unless the entity has 396 obtained a sales tax exemption certificate from the department 397 or the entity obtains or provides other documentation as 398 required by the department. Eligible purchases or leases made 399 with such a certificate must be in strict compliance with this 400 subsection and departmental rules, and any person who makes an 401 exempt purchase with a certificate that is not in strict 402 compliance with this subsection and the rules is liable for and 403 shall pay the tax. The department may adopt rules to administer 404 this subsection.

(jj) Complimentary meals.—Also exempt from the tax imposed by this chapter are food or drinks that are furnished as part of

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407	
408	any transient living accommodations as described in <u>s.</u>
409	<u>509.013(11)(a)</u> s. 509.013(4)(a) which are licensed under part I
410	of chapter 509 and which are subject to the tax under s. 212.03,
411	if a separate charge or specific amount for the food or drinks
412	is not shown. Such food or drinks are considered to be sold at
413	retail as part of the total charge for the transient living
414	accommodations. Moreover, the person offering the accommodations
415	is not considered to be the consumer of items purchased in
416	furnishing such food or drinks and may purchase those items
417	under conditions of a sale for resale.
418	Section 8. Paragraph (b) of subsection (4) of section
419	316.1955, Florida Statutes, is amended to read:
420	316.1955 Enforcement of parking requirements for persons
421	who have disabilities
422	(4)
423	(b) Notwithstanding paragraph (a), a theme park or an
424	entertainment complex as defined in <u>s. 509.013</u> s. 509.013(9)
425	which provides parking in designated areas for persons who have
426	disabilities may allow any vehicle that is transporting a person
427	who has a disability to remain parked in a space reserved for
428	persons who have disabilities throughout the period the theme
429	park is open to the public for that day.
430	Section 9. Subsection (5) of section 404.056, Florida
431	Statutes, is amended to read:
432	404.056 Environmental radiation standards and projects;
433	certification of persons performing measurement or mitigation
434	services; mandatory testing; notification on real estate
435	documents; rules

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436	(5) NOTIFICATION ON REAL ESTATE DOCUMENTSNotification
437	shall be provided on at least one document, form, or application
438	executed at the time of, or prior to, contract for sale and
439	purchase of any building or execution of a rental agreement for
440	any building. Such notification shall contain the following
441	language:
442	
443	"RADON GAS: Radon is a naturally occurring radioactive gas
444	that, when it has accumulated in a building in sufficient
445	quantities, may present health risks to persons who are exposed
446	to it over time. Levels of radon that exceed federal and state
447	guidelines have been found in buildings in Florida. Additional
448	information regarding radon and radon testing may be obtained
449	from your county health department."
450	
451	The requirements of this subsection do not apply to any
452	residential transient occupancy, as described in <u>s. 509.013</u> s.
453	509.013(12), provided that such occupancy is 45 days or less in
454	duration.
455	Section 10. Subsection (6) of section 477.0135, Florida
456	Statutes, is amended to read:
457	477.0135 Exemptions
458	(6) A license is not required of any individual providing
459	makeup or special effects services in a theme park or
460	entertainment complex to an actor, stunt person, musician,
461	extra, or other talent, or providing makeup or special effects
462	services to the general public. The term "theme park or
463	entertainment complex" has the same meaning as in <u>s. 509.013</u> s.
464	509.013(9) .
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17-01958-19 20191196 465 Section 11. Paragraph (c) of subsection (3) of section 466 509.032, Florida Statutes, is amended to read: 467 509.032 Duties.-468 (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD SERVICE 469 EVENTS.-The division shall: 470 (c) Administer a public notification process for temporary 471 food service events and distribute educational materials that address safe food storage, preparation, and service procedures. 472 473 1. Sponsors of temporary food service events shall notify 474 the division not less than 3 days before the scheduled event of 475 the type of food service proposed, the time and location of the 476 event, a complete list of food service vendors participating in 477 the event, the number of individual food service facilities each 478 vendor will operate at the event, and the identification number 479 of each food service vendor's current license as a public food 480 service establishment or temporary food service event licensee. 481 Notification may be completed orally, by telephone, in person, 482 or in writing. A public food service establishment or food 483 service vendor may not use this notification process to 484 circumvent the license requirements of this chapter. 485 2. The division shall keep a record of all notifications 486 received for proposed temporary food service events and shall 487 provide appropriate educational materials to the event sponsors 488 and notify the event sponsors of the availability of the food-489 recovery brochure developed under s. 595.420.

3.a. Unless excluded under <u>s. 509.013(10)(b)</u> s.
509.013(5)(b), a public food service establishment or other food
service vendor must obtain one of the following classes of
license from the division: an individual license, for a fee of

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494	no more than \$105, for each temporary food service event in
495	which it participates; or an annual license, for a fee of no
496	more than \$1,000, that entitles the licensee to participate in
497	an unlimited number of food service events during the license
498	period. The division shall establish license fees, by rule, and
499	may limit the number of food service facilities a licensee may
500	operate at a particular temporary food service event under a
501	single license.
502	b. Public food service establishments holding current
503	licenses from the division may operate under the regulations of
504	such a license at temporary food service events.
505	Section 12. Paragraph (b) of subsection (2) of section
506	509.221, Florida Statutes, is amended to read:
507	509.221 Sanitary regulations
508	(2)
509	(b) Within a theme park or entertainment complex as defined
510	in <u>s. 509.013</u> s. 509.013(9) , the bathrooms are not required to
511	be in the same building as the public food service
512	establishment, so long as they are reasonably accessible.
513	Section 13. Paragraph (b) of subsection (5) of section
514	553.5041, Florida Statutes, is amended to read:
515	553.5041 Parking spaces for persons who have disabilities
516	(5) Accessible perpendicular and diagonal accessible
517	parking spaces and loading zones must be designed and located to
518	conform to ss. 502 and 503 of the standards.
519	(b) If there are multiple entrances or multiple retail
520	stores, the parking spaces must be dispersed to provide parking
521	at the nearest accessible entrance. If a theme park or an
522	entertainment complex as defined in <u>s. 509.013</u> s. 509.013(9)
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523	provides parking in several lots or areas from which access to
524	the theme park or entertainment complex is provided, a single
525	lot or area may be designated for parking by persons who have
526	disabilities, if the lot or area is located on the shortest
527	accessible route to an accessible entrance to the theme park or
528	entertainment complex or to transportation to such an accessible
529	entrance.
530	Section 14. Section 717.1355, Florida Statutes, is amended
531	to read:
532	717.1355 Theme park and entertainment complex ticketsThis
533	chapter does not apply to any tickets for admission to a theme
534	park or entertainment complex as defined in <u>s. 509.013</u> s.
535	509.013(9), or to any tickets to a permanent exhibition or
536	recreational activity within such theme park or entertainment
537	complex.
538	Section 15. Subsection (8) of section 877.24, Florida
539	Statutes, is amended to read:
540	877.24 Nonapplication of s. 877.22Section 877.22 does not
541	apply to a minor who is:
542	(8) Attending an organized event held at and sponsored by a
543	theme park or entertainment complex as defined in <u>s. 509.013</u> s.
544	509.013(9) .
545	Section 16. For the purpose of incorporating the amendment
546	made by this act to section 509.013, Florida Statutes, in a
547	reference thereto, paragraph (a) of subsection (1) of section
548	196.199, Florida Statutes, is reenacted to read:
549	196.199 Government property exemption
550	(1) Property owned and used by the following governmental
551	units shall be exempt from taxation under the following
1	

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552	conditions:
553	(a)1. All property of the United States is exempt from ad
554	valorem taxation, except such property as is subject to tax by
555	this state or any political subdivision thereof or any
556	municipality under any law of the United States.
557	2. Notwithstanding any other provision of law, for purposes
558	of the exemption from ad valorem taxation provided in
559	subparagraph 1., property of the United States includes any
560	leasehold interest of and improvements affixed to land owned by
561	the United States, any branch of the United States Armed Forces,
562	or any agency or quasi-governmental agency of the United States
563	if the leasehold interest and improvements are acquired or
564	constructed and used pursuant to the federal Military Housing
565	Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
566	used in this subparagraph, the term "improvements" includes
567	actual housing units and any facilities that are directly
568	related to such housing units, including any housing maintenance
569	facilities, housing rental and management offices, parks and
570	community centers, and recreational facilities. Any leasehold
571	interest and improvements described in this subparagraph,
572	regardless of whether title is held by the United States, shall
573	be construed as being owned by the United States, the applicable
574	branch of the United States Armed Forces, or the applicable
575	agency or quasi-governmental agency of the United States and are
576	exempt from ad valorem taxation without the necessity of an
577	application for exemption being filed or approved by the
578	property appraiser. This subparagraph does not apply to a
579	transient public lodging establishment as defined in s. 509.013
580	and does not affect any existing agreement to provide municipal

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581	services by a municipality or county.
582	Section 17. For the purpose of incorporating the amendment
583	made by this act to section 509.013, Florida Statutes, in a
584	reference thereto, paragraph (a) of subsection (1) of section
585	212.031, Florida Statutes, is reenacted to read:
586	212.031 Tax on rental or license fee for use of real
587	property
588	(1)(a) It is declared to be the legislative intent that
589	every person is exercising a taxable privilege who engages in
590	the business of renting, leasing, letting, or granting a license
591	for the use of any real property unless such property is:
592	1. Assessed as agricultural property under s. 193.461.
593	2. Used exclusively as dwelling units.
594	3. Property subject to tax on parking, docking, or storage
595	spaces under s. 212.03(6).
596	4. Recreational property or the common elements of a
597	condominium when subject to a lease between the developer or
598	owner thereof and the condominium association in its own right
599	or as agent for the owners of individual condominium units or
600	the owners of individual condominium units. However, only the
601	lease payments on such property shall be exempt from the tax
602	imposed by this chapter, and any other use made by the owner or
603	the condominium association shall be fully taxable under this
604	chapter.
605	5. A public or private street or right-of-way and poles,
606	conduits, fixtures, and similar improvements located on such
607	streets or rights-of-way, occupied or used by a utility or
608	provider of communications services, as defined by s. 202.11,
609	for utility or communications or television purposes. For

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17-01958-19 20191196 purposes of this subparagraph, the term "utility" means any 610 611 person providing utility services as defined in s. 203.012. This 612 exception also applies to property, wherever located, on which 613 the following are placed: towers, antennas, cables, accessory 614 structures, or equipment, not including switching equipment, used in the provision of mobile communications services as 615 616 defined in s. 202.11. For purposes of this chapter, towers used 617 in the provision of mobile communications services, as defined in s. 202.11, are considered to be fixtures. 618 619 6. A public street or road which is used for transportation 620 purposes. 621 7. Property used at an airport exclusively for the purpose 622 of aircraft landing or aircraft taxiing or property used by an 623 airline for the purpose of loading or unloading passengers or

624 property onto or from aircraft or for fueling aircraft. 625 8.a. Property used at a port authority, as defined in s. 626 315.02(2), exclusively for the purpose of oceangoing vessels or 627 tugs docking, or such vessels mooring on property used by a port 628 authority for the purpose of loading or unloading passengers or 629 cargo onto or from such a vessel, or property used at a port 630 authority for fueling such vessels, or to the extent that the 631 amount paid for the use of any property at the port is based on 632 the charge for the amount of tonnage actually imported or 633 exported through the port by a tenant.

b. The amount charged for the use of any property at the
port in excess of the amount charged for tonnage actually
imported or exported shall remain subject to tax except as
provided in sub-subparagraph a.

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9. Property used as an integral part of the performance of

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639
     qualified production services. As used in this subparagraph, the
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     term "qualified production services" means any activity or
641
     service performed directly in connection with the production of
     a qualified motion picture, as defined in s. 212.06(1)(b), and
642
643
     includes:
644
          a. Photography, sound and recording, casting, location
645
     managing and scouting, shooting, creation of special and optical
646
     effects, animation, adaptation (language, media, electronic, or
     otherwise), technological modifications, computer graphics, set
647
     and stage support (such as electricians, lighting designers and
648
649
     operators, greensmen, prop managers and assistants, and grips),
650
     wardrobe (design, preparation, and management), hair and makeup
651
     (design, production, and application), performing (such as
652
     acting, dancing, and playing), designing and executing stunts,
653
     coaching, consulting, writing, scoring, composing,
654
     choreographing, script supervising, directing, producing,
655
     transmitting dailies, dubbing, mixing, editing, cutting,
656
     looping, printing, processing, duplicating, storing, and
657
     distributing;
658
          b. The design, planning, engineering, construction,
659
     alteration, repair, and maintenance of real or personal property
660
     including stages, sets, props, models, paintings, and facilities
661
     principally required for the performance of those services
     listed in sub-subparagraph a.; and
662
663
          c. Property management services directly related to
664
     property used in connection with the services described in sub-
665
     subparagraphs a. and b.
666
667
     This exemption will inure to the taxpayer upon presentation of
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17-01958-1920191196_668the certificate of exemption issued to the taxpayer under the669provisions of s. 288.1258.

670 10. Leased, subleased, licensed, or rented to a person 671 providing food and drink concessionaire services within the 672 premises of a convention hall, exhibition hall, auditorium, 673 stadium, theater, arena, civic center, performing arts center, 674 publicly owned recreational facility, or any business operated 675 under a permit issued pursuant to chapter 550. A person 676 providing retail concessionaire services involving the sale of 677 food and drink or other tangible personal property within the 678 premises of an airport shall be subject to tax on the rental of 679 real property used for that purpose, but shall not be subject to 680 the tax on any license to use the property. For purposes of this 681 subparagraph, the term "sale" shall not include the leasing of 682 tangible personal property.

683 11. Property occupied pursuant to an instrument calling for 684 payments which the department has declared, in a Technical 685 Assistance Advisement issued on or before March 15, 1993, to be 686 nontaxable pursuant to rule 12A-1.070(19)(c), Florida 687 Administrative Code; provided that this subparagraph shall only 688 apply to property occupied by the same person before and after 689 the execution of the subject instrument and only to those 690 payments made pursuant to such instrument, exclusive of renewals 691 and extensions thereof occurring after March 15, 1993.

692 12. Property used or occupied predominantly for space 693 flight business purposes. As used in this subparagraph, "space 694 flight business" means the manufacturing, processing, or 695 assembly of a space facility, space propulsion system, space 696 vehicle, satellite, or station of any kind possessing the

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17-01958-19 20191196 697 capacity for space flight, as defined by s. 212.02(23), or 698 components thereof, and also means the following activities 699 supporting space flight: vehicle launch activities, flight 700 operations, ground control or ground support, and all 701 administrative activities directly related thereto. Property 702 shall be deemed to be used or occupied predominantly for space 703 flight business purposes if more than 50 percent of the 704 property, or improvements thereon, is used for one or more space 705 flight business purposes. Possession by a landlord, lessor, or 706 licensor of a signed written statement from the tenant, lessee, 707 or licensee claiming the exemption shall relieve the landlord, 708 lessor, or licensor from the responsibility of collecting the 709 tax, and the department shall look solely to the tenant, lessee, 710 or licensee for recovery of such tax if it determines that the 711 exemption was not applicable. 712 13. Rented, leased, subleased, or licensed to a person 713 providing telecommunications, data systems management, or 714

Internet services at a publicly or privately owned convention 715 hall, civic center, or meeting space at a public lodging 716 establishment as defined in s. 509.013. This subparagraph 717 applies only to that portion of the rental, lease, or license 718 payment that is based upon a percentage of sales, revenue 719 sharing, or royalty payments and not based upon a fixed price. 720 This subparagraph is intended to be clarifying and remedial in nature and shall apply retroactively. This subparagraph does not 721 722 provide a basis for an assessment of any tax not paid, or create 723 a right to a refund of any tax paid, pursuant to this section 724 before July 1, 2010.

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Section 18. For the purpose of incorporating the amendment

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17-01958-19 20191196 726 made by this act to section 509.013, Florida Statutes, in a 727 reference thereto, paragraph (c) of subsection (1) of section 728 413.08, Florida Statutes, is reenacted to read: 729 413.08 Rights and responsibilities of an individual with a disability; use of a service animal; prohibited discrimination 730 731 in public employment, public accommodations, and housing 732 accommodations; penalties.-733 (1) As used in this section and s. 413.081, the term: 734 (c) "Public accommodation" means a common carrier, 735 airplane, motor vehicle, railroad train, motor bus, streetcar, boat, or other public conveyance or mode of transportation; 736 737 hotel; a timeshare that is a transient public lodging 738 establishment as defined in s. 509.013; lodging place; place of 739 public accommodation, amusement, or resort; and other places to 740 which the general public is invited, subject only to the 741 conditions and limitations established by law and applicable 742 alike to all persons. The term does not include air carriers 743 covered by the Air Carrier Access Act of 1986, 49 U.S.C. s. 744 41705, and by regulations adopted by the United States 745 Department of Transportation to implement such act. 746 Section 19. For the purpose of incorporating the amendment 747 made by this act to section 509.242, Florida Statutes, in a 748 reference thereto, subsection (9) of section 509.221, Florida Statutes, is reenacted to read: 749 750 509.221 Sanitary regulations.-751 (9) Subsections (2), (5), and (6) do not apply to any 752 facility or unit classified as a vacation rental, nontransient 753 apartment, or timeshare project as described in s. 754 509.242(1)(c), (d), and (g).

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755	Section 20. The Legislature does not intend for the
756	application of this act to supersede any current or future
757	declaration or declaration of condominium adopted pursuant to
758	chapter 718, Florida Statutes, cooperative documents adopted
759	pursuant to chapter 719, Florida Statutes, or declaration of
760	covenants or declaration adopted pursuant to chapter 720,
761	Florida Statutes.
762	Section 21. If any provision of this act or its application
763	to any person or circumstance is held invalid, the invalidity
764	does not affect other provisions or applications of the act
765	which can be given effect without the invalid provision or
766	application, and to this end the provisions of this act are
767	severable.
768	Section 22. This act shall take effect January 1, 2020.

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