

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 imposed for certain  
5           transactions; amending s. 509.013, F.S.; defining the  
6           term "advertising platform"; amending s. 509.032,  
7           F.S.; conforming a cross-reference; preempting the  
8           regulation of advertising platforms to the state;  
9           amending s. 509.241, F.S.; requiring licenses issued  
10          by the Division of Hotels and Restaurants of the  
11          Department of Business and Professional Regulation to  
12          be displayed conspicuously to the public inside the  
13          licensed establishment; requiring the owner or  
14          operator of certain vacation rentals to also display  
15          its vacation rental license number and applicable tax  
16          account numbers; creating s. 509.243, F.S.; requiring  
17          advertising platforms to require that persons placing  
18          advertisements for vacation rentals include certain  
19          information in the advertisements; providing that  
20          advertising platforms are required to verify such  
21          information; requiring advertising platforms to  
22          quarterly provide the division with certain  
23          information regarding vacation rentals in this state  
24          listed on the platforms; requiring advertising  
25          platforms to remove an advertisement or listing under

26 certain conditions and within a specified timeframe;  
27 authorizing the division to issue and deliver a notice  
28 to cease and desist for certain violations; providing  
29 that such notice does not constitute agency action for  
30 which a certain hearing may be sought; authorizing the  
31 division to file certain proceedings; authorizing the  
32 collection of attorney fees and costs under certain  
33 circumstances; requiring advertising platforms to  
34 adopt an antidiscrimination policy and to inform their  
35 users of the policy's provisions; amending s. 775.21,  
36 F.S.; revising the definition of the term "temporary  
37 residence"; amending ss. 159.27, 212.08, 316.1955,  
38 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,  
39 717.1355, and 877.24, F.S.; conforming cross-  
40 references to changes made by the act; providing that  
41 certain residential association declarations and  
42 documents may not be superseded; authorizing the  
43 department to adopt emergency rules; providing  
44 requirements and an expiration for such rules;  
45 providing effective dates.

46  
47 Be It Enacted by the Legislature of the State of Florida:

48  
49 Section 1. Effective January 1, 2022, subsection (2) of  
50 section 212.03, Florida Statutes, is amended to read:

51           212.03 Transient rentals tax; rate, procedure,  
52 enforcement, exemptions.—

53           (2) (a) The tax provided for herein shall be in addition to  
54 the total amount of the rental, shall be charged by the lessor  
55 or person receiving the rent in and by said rental arrangement  
56 to the lessee or person paying the rental, and shall be due and  
57 payable at the time of the receipt of such rental payment by the  
58 lessor or person, as defined in this chapter, who receives said  
59 rental or payment. The owner, lessor, or person receiving the  
60 rent shall remit the tax to the department at the times and in  
61 the manner hereinafter provided for dealers to remit taxes under  
62 this chapter. The same duties imposed by this chapter upon  
63 dealers in tangible personal property respecting the collection  
64 and remission of the tax; the making of returns; the keeping of  
65 books, records, and accounts; and the compliance with the rules  
66 and regulations of the department in the administration of this  
67 chapter shall apply to and be binding upon all persons who  
68 manage or operate hotels, apartment houses, roominghouses,  
69 tourist and trailer camps, and the rental of condominium units,  
70 and to all persons who collect or receive such rents on behalf  
71 of such owner or lessor taxable under this chapter.

72           (b) If a guest uses a payment system on or through an  
73 advertising platform, as defined in s. 509.013, to pay for the  
74 rental of a vacation rental located in this state, the  
75 advertising platform must collect and remit all taxes imposed

76 | under s. 205.044 and chapters 125 and 212 on the total rental  
 77 | amount charged by the owner or operator for the use of the  
 78 | vacation rental under ss. 125.0104 and 205.044 and this section.  
 79 | In order to facilitate the remittance of such taxes, the  
 80 | department and jurisdictions that require such taxes to be  
 81 | remitted must allow advertising platforms to register, collect,  
 82 | and remit such taxes.

83 | Section 2. Section 509.013, Florida Statutes, is amended  
 84 | to read:

85 | 509.013 Definitions.—As used in this chapter, the term:

86 | (1) "Advertising platform" means a person who:

87 | (a) Provides an online application, software, website, or  
 88 | system through which a vacation rental located in this state is  
 89 | advertised or held out to the public as available to rent for  
 90 | transient occupancy;

91 | (b) Provides or maintains a marketplace for the renting by  
 92 | transient occupancy of a vacation rental; and

93 | (c) Provides a reservation or payment system that  
 94 | facilitates a transaction for the renting by transient occupancy  
 95 | of a vacation rental and for which the person collects or  
 96 | receives, directly or indirectly, a fee in connection with the  
 97 | reservation or payment service provided for such transaction.

98 | (2) ~~(6)~~ "Director" means the Director of the Division of  
 99 | Hotels and Restaurants of the Department of Business and  
 100 | Professional Regulation.

101        (3)~~(1)~~ "Division" means the Division of Hotels and  
102 Restaurants of the Department of Business and Professional  
103 Regulation.

104        (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,  
105 boarder, or occupant of a public lodging establishment or public  
106 food service establishment.

107        (5)~~(16)~~ "Nontransient" means a guest in nontransient  
108 occupancy.

109        (6)~~(14)~~ "Nontransient establishment" means any public  
110 lodging establishment that is rented or leased to guests by an  
111 operator whose intention is that the dwelling unit occupied will  
112 be the sole residence of the guest.

113        (7)~~(15)~~ "Nontransient occupancy" means occupancy when it  
114 is the intention of the parties that the occupancy will not be  
115 temporary. There is a rebuttable presumption that, when the  
116 dwelling unit occupied is the sole residence of the guest, the  
117 occupancy is nontransient.

118        (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,  
119 lessee, manager, assistant manager, or appointed agent of a  
120 public lodging establishment or public food service  
121 establishment.

122        (9) (a)~~(5) (a)~~ "Public food service establishment" means any  
123 building, vehicle, place, or structure, or any room or division  
124 in a building, vehicle, place, or structure where food is  
125 prepared, served, or sold for immediate consumption on or in the

126 vicinity of the premises; called for or taken out by customers;  
127 or prepared before ~~prior to~~ being delivered to another location  
128 for consumption. The term includes a culinary education program,  
129 as defined in s. 381.0072(2), which offers, prepares, serves, or  
130 sells food to the general public, regardless of whether it is  
131 inspected by another state agency for compliance with sanitation  
132 standards.

133 (b) The following are excluded from the definition in  
134 paragraph (a):

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

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

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

140 2. Any eating place maintained and operated by a church or  
141 a religious, nonprofit fraternal, or nonprofit civic  
142 organization:

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

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

146

147 Upon request by the division, a church or a religious, nonprofit  
148 fraternal, or nonprofit civic organization claiming an exclusion  
149 under this subparagraph must provide the division documentation  
150 of its status as a church or a religious, nonprofit fraternal,

151 or nonprofit civic organization.

152 3. Any eating place maintained and operated by an  
153 individual or entity at a food contest, cook-off, or a temporary  
154 event lasting from 1 to 3 days which is hosted by a church or a  
155 religious, nonprofit fraternal, or nonprofit civic organization.  
156 Upon request by the division, the event host must provide the  
157 division documentation of its status as a church or a religious,  
158 nonprofit fraternal, or nonprofit civic organization.

159 4. Any eating place located on an airplane, train, bus, or  
160 watercraft which is a common carrier.

161 5. Any eating place maintained by a facility certified or  
162 licensed and regulated by the Agency for Health Care  
163 Administration or the Department of Children and Families or  
164 other similar place that is regulated under s. 381.0072.

165 6. Any place of business issued a permit or inspected by  
166 the Department of Agriculture and Consumer Services under s.  
167 500.12.

168 7. Any place of business where the food available for  
169 consumption is limited to ice, beverages with or without  
170 garnishment, popcorn, or prepackaged items sold without  
171 additions or preparation.

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

175 9. Any vending machine that dispenses any food or

176 beverages other than potentially hazardous foods, as defined by  
177 division rule.

178 10. Any vending machine that dispenses potentially  
179 hazardous food and which is located in a facility regulated  
180 under s. 381.0072.

181 11. Any research and development test kitchen limited to  
182 the use of employees and which is not open to the general  
183 public.

184 (10) (a) (4) (a) "Public lodging establishment" includes a  
185 transient public lodging establishment as defined in  
186 subparagraph 1. and a nontransient public lodging establishment  
187 as defined in subparagraph 2.

188 1. "Transient public lodging establishment" means any  
189 unit, group of units, dwelling, building, or group of buildings  
190 within a single complex of buildings which is rented to guests  
191 more than three times in a calendar year for periods of less  
192 than 30 days or 1 calendar month, whichever is less, or which is  
193 advertised or held out to the public as a place regularly rented  
194 to guests.

195 2. "Nontransient public lodging establishment" means any  
196 unit, group of units, dwelling, building, or group of buildings  
197 within a single complex of buildings which is rented to guests  
198 for periods of at least 30 days or 1 calendar month, whichever  
199 is less, or which is advertised or held out to the public as a  
200 place regularly rented to guests for periods of at least 30 days



201 | or 1 calendar month.

202

203 | License classifications of public lodging establishments, and  
 204 | the definitions therefor, are set out in s. 509.242. For the  
 205 | purpose of licensure, the term does not include condominium  
 206 | common elements as defined in s. 718.103.

207 | (b) The following are excluded from the definitions in  
 208 | paragraph (a):

209 | 1. Any dormitory or other living or sleeping facility  
 210 | maintained by a public or private school, college, or university  
 211 | for the use of students, faculty, or visitors.

212 | 2. Any facility certified or licensed and regulated by the  
 213 | Agency for Health Care Administration or the Department of  
 214 | Children and Families or other similar place regulated under s.  
 215 | 381.0072.

216 | 3. Any place renting four rental units or less, unless the  
 217 | rental units are advertised or held out to the public to be  
 218 | places that are regularly rented to transients.

219 | 4. Any unit or group of units in a condominium,  
 220 | cooperative, or timeshare plan and any individually or  
 221 | collectively owned one-family, two-family, three-family, or  
 222 | four-family dwelling house or dwelling unit that is rented for  
 223 | periods of at least 30 days or 1 calendar month, whichever is  
 224 | less, and that is not advertised or held out to the public as a  
 225 | place regularly rented for periods of less than 1 calendar

226 | month, provided that no more than four rental units within a  
 227 | single complex of buildings are available for rent.

228 |         5. Any migrant labor camp or residential migrant housing  
 229 | permitted by the Department of Health under ss. 381.008-  
 230 | 381.00895.

231 |         6. Any establishment inspected by the Department of Health  
 232 | and regulated by chapter 513.

233 |         7. Any nonprofit organization that operates a facility  
 234 | providing housing only to patients, patients' families, and  
 235 | patients' caregivers and not to the general public.

236 |         8. Any apartment building inspected by the United States  
 237 | Department of Housing and Urban Development or other entity  
 238 | acting on the department's behalf that is designated primarily  
 239 | as housing for persons at least 62 years of age. The division  
 240 | may require the operator of the apartment building to attest in  
 241 | writing that such building meets the criteria provided in this  
 242 | subparagraph. The division may adopt rules to implement this  
 243 | requirement.

244 |         9. Any roominghouse, boardinghouse, or other living or  
 245 | sleeping facility that may not be classified as a hotel, motel,  
 246 | timeshare project, vacation rental, nontransient apartment, bed  
 247 | and breakfast inn, or transient apartment under s. 509.242.

248 |         (11)~~(7)~~ "Single complex of buildings" means all buildings  
 249 | or structures that are owned, managed, controlled, or operated  
 250 | under one business name and are situated on the same tract or

251 | plot of land that is not separated by a public street or  
252 | highway.

253 |       (12)~~(8)~~ "Temporary food service event" means any event of  
254 | 30 days or less in duration where food is prepared, served, or  
255 | sold to the general public.

256 |       (13)~~(9)~~ "Theme park or entertainment complex" means a  
257 | complex comprised of at least 25 contiguous acres owned and  
258 | controlled by the same business entity and which contains  
259 | permanent exhibitions and a variety of recreational activities  
260 | and has a minimum of 1 million visitors annually.

261 |       (14)~~(10)~~ "Third-party provider" means, for purposes of s.  
262 | 509.049, any provider of an approved food safety training  
263 | program that provides training or such a training program to a  
264 | public food service establishment that is not under common  
265 | ownership or control with the provider.

266 |       (15)~~(13)~~ "Transient" means a guest in transient occupancy.

267 |       (16)~~(11)~~ "Transient establishment" means any public  
268 | lodging establishment that is rented or leased to guests by an  
269 | operator whose intention is that such guests' occupancy will be  
270 | temporary.

271 |       (17)~~(12)~~ "Transient occupancy" means occupancy when it is  
272 | the intention of the parties that the occupancy will be  
273 | temporary. There is a rebuttable presumption that, when the  
274 | dwelling unit occupied is not the sole residence of the guest,  
275 | the occupancy is transient.

276 Section 3. Paragraph (c) of subsection (3) and subsection  
277 (7) of section 509.032, Florida Statutes, are amended to read:

278 509.032 Duties.—

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

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

284 1. Sponsors of temporary food service events shall notify  
285 the division not less than 3 days before the scheduled event of  
286 the type of food service proposed, the time and location of the  
287 event, a complete list of food service vendors participating in  
288 the event, the number of individual food service facilities each  
289 vendor will operate at the event, and the identification number  
290 of each food service vendor's current license as a public food  
291 service establishment or temporary food service event licensee.  
292 Notification may be completed orally, by telephone, in person,  
293 or in writing. A public food service establishment or food  
294 service vendor may not use this notification process to  
295 circumvent the license requirements of this chapter.

296 2. The division shall keep a record of all notifications  
297 received for proposed temporary food service events and shall  
298 provide appropriate educational materials to the event sponsors  
299 and notify the event sponsors of the availability of the food-  
300 recovery brochure developed under s. 595.420.

301           3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a  
302 public food service establishment or other food service vendor  
303 must obtain one of the following classes of license from the  
304 division: an individual license, for a fee of no more than \$105,  
305 for each temporary food service event in which it participates;  
306 or an annual license, for a fee of no more than \$1,000, that  
307 entitles the licensee to participate in an unlimited number of  
308 food service events during the license period. The division  
309 shall establish license fees, by rule, and may limit the number  
310 of food service facilities a licensee may operate at a  
311 particular temporary food service event under a single license.

312           b. Public food service establishments holding current  
313 licenses from the division may operate under the regulations of  
314 such a license at temporary food service events.

315           (7) PREEMPTION AUTHORITY.—

316           (a) The regulation of public lodging establishments,  
317 including vacation rentals, and public food service  
318 establishments, including, but not limited to, sanitation  
319 standards, licensing, inspections, training and testing of  
320 personnel, and matters related to the nutritional content and  
321 marketing of foods offered in such establishments, is expressly  
322 preempted to the state. A local law, ordinance, or regulation  
323 may not allow or require the local inspection or licensing of  
324 public lodging establishments, including vacation rentals, or  
325 public food service establishments. This paragraph does not

326 preempt the authority of a local government or local enforcement  
327 district to conduct inspections of public lodging and public  
328 food service establishments for compliance with the Florida  
329 Building Code and the Florida Fire Prevention Code, pursuant to  
330 ss. 553.80 and 633.206.

331 (b) A local law, ordinance, or regulation may regulate  
332 activities that arise when a property is used as a vacation  
333 rental if the law, ordinance, or regulation applies uniformly to  
334 all residential properties without regard to whether the  
335 property is used as a vacation rental as defined in s. 509.242,  
336 the property is used as a long-term rental subject to chapter  
337 83, or the property owner chooses not to rent the property.  
338 However, a local law, ordinance, or regulation may not prohibit  
339 vacation rentals or regulate the duration or frequency of rental  
340 of vacation rentals. The prohibitions set forth in this  
341 paragraph do ~~does~~ not apply to any local law, ordinance, or  
342 regulation adopted on or before June 1, 2011, including when  
343 such law, ordinance, or regulation is being amended to be less  
344 restrictive with regard to a prohibition, duration, or frequency  
345 regulation.

346 (c) Paragraph (b) and the provisions of paragraph (a)  
347 relating to the licensing of vacation rentals do ~~does~~ not apply  
348 to any local law, ordinance, or regulation adopted on or before  
349 June 1, 2011, in any jurisdiction within ~~exclusively relating to~~  
350 property valuation as a criterion for vacation rental if the

351 ~~local law, ordinance, or regulation is required to be approved~~  
352 ~~by the state land planning agency pursuant to an area of~~  
353 ~~critical state concern, as designated by s. 380.0552 or chapter~~  
354 ~~28-36, Florida Administrative Code. Any such local law,~~  
355 ~~ordinance, or regulation may be amended so long as the amendment~~  
356 ~~is not more restrictive than the existing local law, ordinance,~~  
357 ~~or regulation.~~

358 (d) The regulation of advertising platforms is preempted  
359 to the state and advertising platforms shall be regulated under  
360 this chapter designation.

361 Section 4. Effective January 1, 2022, subsection (3) of  
362 section 509.241, Florida Statutes, is amended to read:

363 509.241 Licenses required; exceptions.—

364 (3) DISPLAY OF LICENSE.—Any license issued by the division  
365 must shall be conspicuously displayed to the public inside in  
366 ~~the office or lobby of the~~ licensed establishment. Public food  
367 service establishments that which offer catering services must  
368 ~~shall~~ display their license number on all advertising for  
369 catering services. The owner or operator of a vacation rental  
370 offered for transient occupancy through an advertising platform  
371 must also display the vacation rental license number and the  
372 applicable Florida sales tax registration and tourist  
373 development tax account numbers under which such taxes must be  
374 paid for each rental of the property as a vacation rental.

375 Section 5. Effective January 1, 2022, section 509.243,

376 Florida Statutes, is created to read:

377 509.243 Advertising platforms.—

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

380 1. Include in the advertisement the vacation rental  
 381 license number and the applicable Florida sales tax registration  
 382 and tourist development tax account numbers under which such  
 383 taxes must be paid before the advertisement may be listed; and

384 2. Attest to the best of their knowledge that the license  
 385 number for the vacation rental property and the applicable tax  
 386 numbers are current, valid, and accurately stated in the  
 387 advertisement.

388 (b) An advertising platform must display the vacation  
 389 rental license number and applicable Florida sales tax  
 390 registration and tourist development tax numbers. The  
 391 advertising platform must verify that the vacation rental  
 392 license number provided by the owner or operator is valid and  
 393 applies to the subject vacation rental before publishing the  
 394 advertisement on its platform and again at the end of each  
 395 calendar quarter that the advertisement remains on its platform.

396 (c) The division shall maintain vacation rental license  
 397 information in a readily accessible electronic format that is  
 398 sufficient to facilitate prompt compliance with the requirements  
 399 of this subsection by an advertising platform or a person  
 400 placing an advertisement on an advertising platform for



401 transient rental of a vacation rental.

402 (2) An advertising platform must provide to the division  
403 on a quarterly basis, by file transfer protocol or electronic  
404 data exchange file, a list of all vacation rentals located in  
405 this state that are advertised on its platform, along with the  
406 following information for each vacation rental:

407 (a) The uniform resource locator for the Internet address  
408 of the vacation rental advertisement.

409 (b) Unless otherwise stated in the vacation rental  
410 advertisement at the Internet address provided pursuant to  
411 paragraph (a), the physical address of the vacation rental,  
412 including any unit designation, the vacation rental license  
413 number provided by the owner or operator, and the applicable  
414 Florida sales tax registration and tourist development tax  
415 account numbers under which taxes will be remitted for the  
416 rentals commenced through the advertisement.

417 (3) An advertising platform must remove from public view  
418 an advertisement or listing from its online application,  
419 software, website, or system within 15 business days after being  
420 notified by the division in writing that the subject  
421 advertisement or listing for the rental of a vacation rental  
422 located in this state fails to display a valid license number  
423 issued by the division.

424 (4) If the division has probable cause to believe that a  
425 person not licensed by the division has violated this chapter or

426 any rule adopted pursuant to this chapter, the division may  
427 issue and deliver to such person a notice to cease and desist  
428 from the violation. The issuance of a notice to cease and desist  
429 does not constitute agency action for which a hearing under ss.  
430 120.569 and 120.57 may be sought. For the purpose of enforcing a  
431 cease and desist notice, the division may file a proceeding in  
432 the name of the state seeking the issuance of an injunction or a  
433 writ of mandamus against any person who violates any provision  
434 of the notice. If the department is required to seek enforcement  
435 of the notice for a penalty pursuant to s. 120.569, it is  
436 entitled to collect its attorney fees and costs, together with  
437 any cost of collection.

438 (5) Advertising platforms must adopt an antidiscrimination  
439 policy to help prevent discrimination among their users and must  
440 inform all users of their services that it is illegal to refuse  
441 accommodation to an individual based on race, creed, color, sex,  
442 pregnancy, physical disability, or national origin pursuant to  
443 s. 509.092.

444 Section 6. Paragraph (n) of subsection (2) of section  
445 775.21, Florida Statutes, is amended to read:

446 775.21 The Florida Sexual Predators Act.—

447 (2) DEFINITIONS.—As used in this section, the term:

448 (n) "Temporary residence" means a place where a ~~the~~ person  
449 abides, lodges, or resides, including, but not limited to,  
450 vacation, business, or personal travel destinations in or out of

451 this state, for a period of 3 or more days in the aggregate  
452 during any calendar year and which is not the person's permanent  
453 address or, for a person whose permanent residence is not in  
454 this state, a place where the person is employed, practices a  
455 vocation, or is enrolled as a student for any period of time in  
456 this state. The term also includes a place where a person lodges  
457 in a vacation rental, as defined in s. 509.242, for 24 hours or  
458 more.

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

461 159.27 Definitions.—The following words and terms, unless  
462 the context clearly indicates a different meaning, shall have  
463 the following meanings:

464 (12) "Public lodging or restaurant facility" means  
465 property used for any public lodging establishment as defined in  
466 s. 509.242 or public food service establishment as defined in s.  
467 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or  
468 necessary to, another facility qualifying under this part.

469 Section 8. Paragraph (jj) of subsection (7) of section  
470 212.08, Florida Statutes, is amended to read:

471 212.08 Sales, rental, use, consumption, distribution, and  
472 storage tax; specified exemptions.—The sale at retail, the  
473 rental, the use, the consumption, the distribution, and the  
474 storage to be used or consumed in this state of the following  
475 are hereby specifically exempt from the tax imposed by this

476 chapter.

477 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 478 entity by this chapter do not inure to any transaction that is  
 479 otherwise taxable under this chapter when payment is made by a  
 480 representative or employee of the entity by any means,  
 481 including, but not limited to, cash, check, or credit card, even  
 482 when that representative or employee is subsequently reimbursed  
 483 by the entity. In addition, exemptions provided to any entity by  
 484 this subsection do not inure to any transaction that is  
 485 otherwise taxable under this chapter unless the entity has  
 486 obtained a sales tax exemption certificate from the department  
 487 or the entity obtains or provides other documentation as  
 488 required by the department. Eligible purchases or leases made  
 489 with such a certificate must be in strict compliance with this  
 490 subsection and departmental rules, and any person who makes an  
 491 exempt purchase with a certificate that is not in strict  
 492 compliance with this subsection and the rules is liable for and  
 493 shall pay the tax. The department may adopt rules to administer  
 494 this subsection.

495 (jj) Complimentary meals.—Also exempt from the tax imposed  
 496 by this chapter are food or drinks that are furnished as part of  
 497 a packaged room rate by any person offering for rent or lease  
 498 any transient living accommodations as described in s. 509.013  
 499 ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509  
 500 and which are subject to the tax under s. 212.03, if a separate

501 charge or specific amount for the food or drinks is not shown.  
 502 Such food or drinks are considered to be sold at retail as part  
 503 of the total charge for the transient living accommodations.  
 504 Moreover, the person offering the accommodations is not  
 505 considered to be the consumer of items purchased in furnishing  
 506 such food or drinks and may purchase those items under  
 507 conditions of a sale for resale.

508 Section 9. Paragraph (b) of subsection (4) of section  
 509 316.1955, Florida Statutes, is amended to read:

510 316.1955 Enforcement of parking requirements for persons  
 511 who have disabilities.-

512 (4)

513 (b) Notwithstanding paragraph (a), a theme park or an  
 514 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
 515 which provides parking in designated areas for persons who have  
 516 disabilities may allow any vehicle that is transporting a person  
 517 who has a disability to remain parked in a space reserved for  
 518 persons who have disabilities throughout the period the theme  
 519 park is open to the public for that day.

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

522 404.056 Environmental radiation standards and projects;  
 523 certification of persons performing measurement or mitigation  
 524 services; mandatory testing; notification on real estate  
 525 documents; rules.-

526 (5) NOTIFICATION ON REAL ESTATE DOCUMENTS.—Notification  
 527 shall be provided on at least one document, form, or application  
 528 executed at the time of, or prior to, contract for sale and  
 529 purchase of any building or execution of a rental agreement for  
 530 any building. Such notification shall contain the following  
 531 language:

532 "RADON GAS: Radon is a naturally occurring radioactive gas  
 533 that, when it has accumulated in a building in sufficient  
 534 quantities, may present health risks to persons who are exposed  
 535 to it over time. Levels of radon that exceed federal and state  
 536 guidelines have been found in buildings in Florida. Additional  
 537 information regarding radon and radon testing may be obtained  
 538 from your county health department."

539 The requirements of this subsection do not apply to any  
 540 residential transient occupancy, as described in s. 509.013 ~~s.~~  
 541 ~~509.013(12)~~, provided that such occupancy is 45 days or less in  
 542 duration.

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

545 477.0135 Exemptions.—

546 (6) A license is not required of any individual providing  
 547 makeup or special effects services in a theme park or  
 548 entertainment complex to an actor, stunt person, musician,  
 549 extra, or other talent, or providing makeup or special effects  
 550 services to the general public. The term "theme park or

551 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~  
552 ~~509.013(9)~~.

553 Section 12. Paragraph (b) of subsection (2) of section  
554 509.221, Florida Statutes, is amended to read:

555 509.221 Sanitary regulations.—

556 (2)

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

561 Section 13. Paragraph (b) of subsection (5) of section  
562 553.5041, Florida Statutes, is amended to read:

563 553.5041 Parking spaces for persons who have  
564 disabilities.—

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

568 (b) If there are multiple entrances or multiple retail  
569 stores, the parking spaces must be dispersed to provide parking  
570 at the nearest accessible entrance. If a theme park or an  
571 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~  
572 provides parking in several lots or areas from which access to  
573 the theme park or entertainment complex is provided, a single  
574 lot or area may be designated for parking by persons who have  
575 disabilities, if the lot or area is located on the shortest

576 | accessible route to an accessible entrance to the theme park or  
 577 | entertainment complex or to transportation to such an accessible  
 578 | entrance.

579 |         Section 14. Subsection (2) of section 705.17, Florida  
 580 | Statutes, is amended to read:

581 |             705.17 Exceptions.—

582 |             (2) Sections 705.1015-705.106 do not apply to any personal  
 583 | property lost or abandoned on premises located within a theme  
 584 | park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 585 | ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 586 | on the premises of a public food service establishment or a  
 587 | public lodging establishment licensed under part I of chapter  
 588 | 509, if the owner or operator of such premises elects to comply  
 589 | with s. 705.185.

590 |         Section 15. Section 705.185, Florida Statutes, is amended  
 591 | to read:

592 |             705.185 Disposal of personal property lost or abandoned on  
 593 | the premises of certain facilities.—When any lost or abandoned  
 594 | personal property is found on premises located within a theme  
 595 | park or entertainment complex, as defined in s. 509.013 ~~s.~~  
 596 | ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or  
 597 | on the premises of a public food service establishment or a  
 598 | public lodging establishment licensed under part I of chapter  
 599 | 509, if the owner or operator of such premises elects to comply  
 600 | with this section, any lost or abandoned property must be



601 delivered to such owner or operator, who must take charge of the  
602 property and make a record of the date such property was found.  
603 If the property is not claimed by its owner within 30 days after  
604 it is found, or a longer period of time as may be deemed  
605 appropriate by the owner or operator of the premises, the owner  
606 or operator of the premises may not sell and must dispose of the  
607 property or donate it to a charitable institution that is exempt  
608 from federal income tax under s. 501(c)(3) of the Internal  
609 Revenue Code for sale or other disposal as the charitable  
610 institution deems appropriate. The rightful owner of the  
611 property may reclaim the property from the owner or operator of  
612 the premises at any time before the disposal or donation of the  
613 property in accordance with this section and the established  
614 policies and procedures of the owner or operator of the  
615 premises. A charitable institution that accepts an electronic  
616 device, as defined in s. 815.03(9), access to which is not  
617 secured by a password or other personal identification  
618 technology, shall make a reasonable effort to delete all  
619 personal data from the electronic device before its sale or  
620 disposal.

621 Section 16. Section 717.1355, Florida Statutes, is amended  
622 to read:

623 717.1355 Theme park and entertainment complex tickets.—  
624 This chapter does not apply to any tickets for admission to a  
625 theme park or entertainment complex as defined in s. 509.013 ~~s.~~

626 ~~509.013(9)~~, or to any tickets to a permanent exhibition or  
 627 recreational activity within such theme park or entertainment  
 628 complex.

629 Section 17. Subsection (8) of section 877.24, Florida  
 630 Statutes, is amended to read:

631 877.24 Nonapplication of s. 877.22.—Section 877.22 does  
 632 not apply to a minor who is:

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

636 Section 18. The application of this act shall not  
 637 supersede any current or future declaration or declaration of  
 638 condominium adopted pursuant to chapter 718, Florida Statutes,  
 639 cooperative document adopted pursuant to chapter 719, Florida  
 640 Statutes, or declaration or declaration of covenant adopted  
 641 pursuant to chapter 720, Florida Statutes.

642 Section 19. (1) The Department of Revenue is authorized,  
 643 and all conditions are deemed to be met, to adopt emergency  
 644 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 645 purpose of implementing s. 212.03, Florida Statutes, including  
 646 establishing procedures to facilitate the remittance of taxes.

647 (2) Notwithstanding any other provision of law, emergency  
 648 rules adopted pursuant to subsection (1) are effective for 6  
 649 months after adoption and may be renewed during the pendency of  
 650 procedures to adopt permanent rules addressing the subject of

651 | the emergency rules.

652 |       (3) This section expires January 1, 2024.

653 |       Section 20. Except as otherwise expressly provided in this  
654 | act, this act shall take effect upon becoming a law.