By the Committees on Appropriations; and Regulated Industries; and Senator Diaz

576-02741-21 2021522c2 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 taxes for certain transactions; 5 reordering and amending s. 509.013, F.S.; defining the 6 terms "advertising platform" and "merchant business 7 tax receipt"; amending s. 509.032, F.S.; conforming a 8 cross-reference; revising an exemption to the 9 prohibition against certain local regulation of 10 vacation rentals; preempting the regulation of 11 advertising platforms to the state; amending s. 12 509.241, F.S.; requiring licenses issued by the 13 Division of Hotels and Restaurants of the Department of Business and Professional Regulation to be 14 15 displayed conspicuously to the public inside the 16 licensed establishment; requiring the operator of 17 certain vacation rentals to also display its vacation 18 rental license number and applicable merchant business tax receipt or tax account numbers; creating s. 19 20 509.243, F.S.; requiring advertising platforms to 21 require that persons placing advertisements for 22 vacation rentals include certain information in the advertisements and attest to certain information; 23 24 requiring advertising platforms to display and verify 25 such information; requiring the division to maintain certain information in a readily accessible electronic 2.6 27 format; requiring advertising platforms to quarterly 28 provide the division with certain information 29 regarding vacation rentals in this state listed on the

Page 1 of 24

 platforms; requiring advertising platforms to remove an advertisement or listing under certain conditions and within a specified timeframe; requiring advertising platforms to collect and remit taxes for certain transactions; authorizing the division to issue and deliver a notice to cease and desist for certain violations; providing that such notice does not constitute agency action for which certain hearings may be sought; authorizing the division to file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration of such rulemaking authority; providing appropriations; providing effective dates. 		576-02741-21 2021522c2
32and within a specified timeframe; requiring33advertising platforms to collect and remit taxes for34certain transactions; authorizing the division to35issue and deliver a notice to cease and desist for36certain violations; providing that such notice does37not constitute agency action for which certain38hearings may be sought; authorizing the division to39file certain proceedings; authorizing the division to30seek certain remedies for the purpose of enforcing a41cease and desist notice; authorizing the division to42collect attorney fees and costs under certain43circumstances; requiring advertising platforms to44adopt an antidiscrimination policy and to inform their45users of the policy's provisions; amending s. 775.21,46F.S.; revising the definition of the term "temporary47residence"; amending ss. 159.27, 212.08, 316.1955,4840.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,49717.1355, and 877.24, F.S.; conforming cross-50references to changes made by the act; providing51applicability; authorizing the department to adopt52emergency rules; providing requirements and an53expiration for such rulemaking authority; providing54appropriations; providing effective dates.55Be It Enacted by the Legislature of the State of Florida:	30	platforms; requiring advertising platforms to remove
 advertising platforms to collect and remit taxes for certain transactions; authorizing the division to issue and deliver a notice to cease and desist for certain violations; providing that such notice does not constitute agency action for which certain hearings may be sought; authorizing the division to file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 	31	an advertisement or listing under certain conditions
34 certain transactions; authorizing the division to 35 issue and deliver a notice to cease and desist for 36 certain violations; providing that such notice does 37 not constitute agency action for which certain 38 hearings may be sought; authorizing the division to 39 file certain proceedings; authorizing the division to 39 seek certain remedies for the purpose of enforcing a 30 cease and desist notice; authorizing the division to 31 cease and desist notice; authorizing the division to 32 collect attorney fees and costs under certain 33 circumstances; requiring advertising platforms to 44 adopt an antidiscrimination policy and to inform their 45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 417.1355, and 877.24, F.S.; conforming cross- 42 references to changes made by the act; providing 43 applicability; authorizing the department to adopt 44 emergency rules; providing requirements and an 45 expiration for such rules; providing for the 46 expiration of such rulemaking authority; providing 47 appropriations; providing effective dates. 48 49 B E It Enacted by the Legislature of the State of Florida:	32	and within a specified timeframe; requiring
 issue and deliver a notice to case and desist for certain violations; providing that such notice does not constitute agency action for which certain hearings may be sought; authorizing the division to file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 	33	advertising platforms to collect and remit taxes for
36certain violations; providing that such notice does37not constitute agency action for which certain38hearings may be sought; authorizing the division to39file certain proceedings; authorizing the division to40seek certain remedies for the purpose of enforcing a41cease and desist notice; authorizing the division to42collect attorney fees and costs under certain43circumstances; requiring advertising platforms to44adopt an antidiscrimination policy and to inform their45users of the policy's provisions; amending s. 775.21,46F.S.; revising the definition of the term "temporary47residence"; amending ss. 159.27, 212.08, 316.1955,48404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,49717.1355, and 877.24, F.S.; conforming cross-50references to changes made by the act; providing51applicability; authorizing the department to adopt52emergency rules; providing requirements and an53expiration for such rules; providing for the54expiration of such rulemaking authority; providing55appropriations; providing effective dates.565757Be It Enacted by the Legislature of the State of Florida:	34	certain transactions; authorizing the division to
 not constitute agency action for which certain hearings may be sought; authorizing the division to file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 	35	issue and deliver a notice to cease and desist for
 hearings may be sought; authorizing the division to file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 	36	certain violations; providing that such notice does
file certain proceedings; authorizing the division to seek certain remedies for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates.	37	not constitute agency action for which certain
40 seek certain remedies for the purpose of enforcing a 41 cease and desist notice; authorizing the division to 42 collect attorney fees and costs under certain 43 circumstances; requiring advertising platforms to 44 adopt an antidiscrimination policy and to inform their 45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	38	hearings may be sought; authorizing the division to
41 cease and desist notice; authorizing the division to 42 collect attorney fees and costs under certain 43 circumstances; requiring advertising platforms to 44 adopt an antidiscrimination policy and to inform their 45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rules; providing for the 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	39	file certain proceedings; authorizing the division to
42 collect attorney fees and costs under certain 43 circumstances; requiring advertising platforms to 44 adopt an antidiscrimination policy and to inform their 45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	40	seek certain remedies for the purpose of enforcing a
 circumstances; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; amending s. 775.21, F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 	41	cease and desist notice; authorizing the division to
44 adopt an antidiscrimination policy and to inform their 45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	42	collect attorney fees and costs under certain
45 users of the policy's provisions; amending s. 775.21, 46 F.S.; revising the definition of the term "temporary 47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	43	circumstances; requiring advertising platforms to
46 F.S.; revising the definition of the term "temporary residence"; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	44	adopt an antidiscrimination policy and to inform their
<pre>47 residence"; amending ss. 159.27, 212.08, 316.1955, 48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 49 717.1355, and 877.24, F.S.; conforming cross- 50 references to changes made by the act; providing 51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:</pre>	45	users of the policy's provisions; amending s. 775.21,
48 404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	46	F.S.; revising the definition of the term "temporary
49 717.1355, and 877.24, F.S.; conforming cross- references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	47	residence"; amending ss. 159.27, 212.08, 316.1955,
references to changes made by the act; providing applicability; authorizing the department to adopt emergency rules; providing requirements and an expiration for such rules; providing for the expiration of such rulemaking authority; providing appropriations; providing effective dates. Be It Enacted by the Legislature of the State of Florida:	48	404.056, 477.0135, 509.221, 553.5041, 705.17, 705.185,
51 applicability; authorizing the department to adopt 52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	49	717.1355, and 877.24, F.S.; conforming cross-
<pre>52 emergency rules; providing requirements and an 53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:</pre>	50	references to changes made by the act; providing
53 expiration for such rules; providing for the 54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:	51	applicability; authorizing the department to adopt
<pre>54 expiration of such rulemaking authority; providing 55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:</pre>	52	emergency rules; providing requirements and an
<pre>55 appropriations; providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida:</pre>	53	expiration for such rules; providing for the
56 57 Be It Enacted by the Legislature of the State of Florida:	54	expiration of such rulemaking authority; providing
57 Be It Enacted by the Legislature of the State of Florida:	55	appropriations; providing effective dates.
	56	
58	57	Be It Enacted by the Legislature of the State of Florida:
	58	

Page 2 of 24

576-02741-21 2021522c2 59 Section 1. Effective January 1, 2022, subsection (2) of 60 section 212.03, Florida Statutes, is amended to read: 61 212.03 Transient rentals tax; rate, procedure, enforcement, 62 exemptions.-63 (2) (a) The tax provided for herein shall be in addition to 64 the total amount of the rental, shall be charged by the lessor 65 or person receiving the rent in and by said rental arrangement 66 to the lessee or person paying the rental, and shall be due and payable at the time of the receipt of such rental payment by the 67 68 lessor or person, as defined in this chapter, who receives said 69 rental or payment. The owner, lessor, or person receiving the 70 rent shall remit the tax to the department at the times and in 71 the manner hereinafter provided for dealers to remit taxes under 72 this chapter. The same duties imposed by this chapter upon 73 dealers in tangible personal property respecting the collection 74 and remission of the tax; the making of returns; the keeping of 75 books, records, and accounts; and the compliance with the rules 76 and regulations of the department in the administration of this 77 chapter shall apply to and be binding upon all persons who 78 manage or operate hotels, apartment houses, roominghouses, 79 tourist and trailer camps, and the rental of condominium units, 80 and to all persons who collect or receive such rents on behalf 81 of such owner or lessor taxable under this chapter. 82 (b) If a guest uses a payment system on or through an 83 advertising platform, as defined in s. 509.013, to pay for the

84 rental of a vacation rental located in this state, the

85 <u>advertising platform shall collect and remit taxes as provided</u> 86 in this paragraph.

87

1. An advertising platform, as defined in s. 509.013, which

Page 3 of 24

	576-02741-21 2021522c2
88	owns, operates, or manages a vacation rental or which is related
89	within the meaning of ss. 1504, 267(b), or 707(b) of the
90	Internal Revenue Code of 1986 to a person who owns, operates, or
91	manages the vacation rental shall collect and remit all taxes
92	due under this section and ss. 125.0104, 125.0108, 205.044,
93	212.0305, and 212.055 which are related to the rental.
94	2. An advertising platform to which subparagraph 1. does
95	not apply shall collect and remit all taxes due from the owner,
96	operator, or manager under this section and ss. 125.0104,
97	125.0108, 205.044, 212.0305, and 212.055 which are related to
98	the rental. Of the total amount paid by the lessee or rentee,
99	the amount retained by the advertising platform for reservation
100	or payment service is not taxable under this section or ss.
101	125.0104, 125.0108, 205.044, 212.0305, and 212.055.
102	
103	In order to facilitate the remittance of such taxes, the
104	department and counties that have elected to self-administer the
105	taxes imposed under chapter 125 must allow advertising platforms
106	to register, collect, and remit such taxes.
107	Section 2. Section 509.013, Florida Statutes, is reordered
108	and amended to read:
109	509.013 Definitions.—As used in this chapter, the term:
110	(1) "Advertising platform" means a person who:
111	(a) Provides an online application, software, a website, or
112	a system through which a vacation rental located in this state
113	is advertised or held out to the public as available to rent for
114	transient occupancy;
115	(b) Provides or maintains a marketplace for the renting by
116	transient occupancy of a vacation rental; and
I	

Page 4 of 24

1	576-02741-21 2021522c2
117	(c) Provides a reservation or payment system that
118	facilitates a transaction for the renting by transient occupancy
119	of a vacation rental and for which the person collects or
120	receives, directly or indirectly, a fee in connection with the
121	reservation or payment service provided for such transaction.
122	(3) (1) "Division" means the Division of Hotels and
123	Restaurants of the Department of Business and Professional
124	Regulation.
125	(9) (2) "Operator" means the owner, licensee, proprietor,
126	lessee, manager, assistant manager, or appointed agent of a
127	public lodging establishment or public food service
128	establishment.
129	(4)-(3) "Guest" means any patron, customer, tenant, lodger,
130	boarder, or occupant of a public lodging establishment or public
131	food service establishment.
132	<u>(11)(a)</u> (4)(a) "Public lodging establishment" includes a
133	transient public lodging establishment as defined in
134	subparagraph 1. and a nontransient public lodging establishment
135	as defined in subparagraph 2.
136	1. "Transient public lodging establishment" means any unit,
137	group of units, dwelling, building, or group of buildings within
138	a single complex of buildings which is rented to guests more
139	than three times in a calendar year for periods of less than 30
140	days or 1 calendar month, whichever is less, or which is
141	advertised or held out to the public as a place regularly rented
142	to guests.
143	2. "Nontransient public lodging establishment" means any
144	unit, group of units, dwelling, building, or group of buildings
145	within a single complex of buildings which is rented to guests

Page 5 of 24

	576-02741-21 2021522c2
146	for periods of at least 30 days or 1 calendar month, whichever
147	is less, or which is advertised or held out to the public as a
148	place regularly rented to guests for periods of at least 30 days
149	or 1 calendar month.
150	
151	License classifications of public lodging establishments, and
152	the definitions therefor, are set out in s. 509.242. For the
153	purpose of licensure, the term does not include condominium
154	common elements as defined in s. 718.103.
155	(b) The following are excluded from the definitions in
156	paragraph (a):
157	1. Any dormitory or other living or sleeping facility
158	maintained by a public or private school, college, or university
159	for the use of students, faculty, or visitors.
160	2. Any facility certified or licensed and regulated by the
161	Agency for Health Care Administration or the Department of
162	Children and Families or other similar place regulated under s.
163	381.0072.
164	3. Any place renting four rental units or less, unless the
165	rental units are advertised or held out to the public to be
166	places that are regularly rented to transients.
167	4. Any unit or group of units in a condominium,
168	cooperative, or timeshare plan and any individually or
169	collectively owned one-family, two-family, three-family, or
170	four-family dwelling house or dwelling unit that is rented for
171	periods of at least 30 days or 1 calendar month, whichever is
172	less, and that is not advertised or held out to the public as a
173	place regularly rented for periods of less than 1 calendar
174	month, provided that no more than four rental units within a

Page 6 of 24

576-02741-21

2021522c2

175 single complex of buildings are available for rent. 176 5. Any migrant labor camp or residential migrant housing 177 permitted by the Department of Health under ss. 381.008-178 381.00895. 179 6. Any establishment inspected by the Department of Health 180 and regulated by chapter 513. 181 7. Any nonprofit organization that operates a facility 182 providing housing only to patients, patients' families, and patients' caregivers and not to the general public. 183 184 8. Any apartment building inspected by the United States 185 Department of Housing and Urban Development or other entity 186 acting on the department's behalf that is designated primarily 187 as housing for persons at least 62 years of age. The division 188 may require the operator of the apartment building to attest in 189 writing that such building meets the criteria provided in this 190 subparagraph. The division may adopt rules to implement this 191 requirement. 192 9. Any roominghouse, boardinghouse, or other living or 193 sleeping facility that may not be classified as a hotel, motel, 194 timeshare project, vacation rental, nontransient apartment, bed 195 and breakfast inn, or transient apartment under s. 509.242. 196 (10) (a) (5) (a) "Public food service establishment" means any 197 building, vehicle, place, or structure, or any room or division 198 in a building, vehicle, place, or structure where food is 199 prepared, served, or sold for immediate consumption on or in the 200 vicinity of the premises; called for or taken out by customers; 201 or prepared before prior to being delivered to another location 202 for consumption. The term includes a culinary education program, as defined in s. 381.0072(2), which offers, prepares, serves, or 203

Page 7 of 24

	576-02741-21 2021522c2
204	sells food to the general public, regardless of whether it is
205	inspected by another state agency for compliance with sanitation
206	standards.
207	(b) The following are excluded from the definition in
208	paragraph (a):
209	1. Any place maintained and operated by a public or private
210	school, college, or university:
211	a. For the use of students and faculty; or
212	b. Temporarily to serve such events as fairs, carnivals,
213	food contests, cook-offs, and athletic contests.
214	2. Any eating place maintained and operated by a church or
215	a religious, nonprofit fraternal, or nonprofit civic
216	organization:
217	a. For the use of members and associates; or
218	b. Temporarily to serve such events as fairs, carnivals,
219	food contests, cook-offs, or athletic contests.
220	
221	Upon request by the division, a church or a religious, nonprofit
222	fraternal, or nonprofit civic organization claiming an exclusion
223	under this subparagraph must provide the division documentation
224	of its status as a church or a religious, nonprofit fraternal,
225	or nonprofit civic organization.
226	3. Any eating place maintained and operated by an
227	individual or entity at a food contest, cook-off, or a temporary
228	event lasting from 1 to 3 days which is hosted by a church or a
229	religious, nonprofit fraternal, or nonprofit civic organization.
230	Upon request by the division, the event host must provide the
231	division documentation of its status as a church or a religious,
232	nonprofit fraternal, or nonprofit civic organization.

Page 8 of 24

576-02741-21 2021522c2 233 4. Any eating place located on an airplane, train, bus, or 234 watercraft which is a common carrier. 5. Any eating place maintained by a facility certified or 235 236 licensed and regulated by the Agency for Health Care 237 Administration or the Department of Children and Families or 238 other similar place that is regulated under s. 381.0072. 239 6. Any place of business issued a permit or inspected by 240 the Department of Agriculture and Consumer Services under s. 241 500.12. 242 7. Any place of business where the food available for consumption is limited to ice, beverages with or without 243 244 garnishment, popcorn, or prepackaged items sold without 245 additions or preparation. 246 8. Any theater, if the primary use is as a theater and if 247 patron service is limited to food items customarily served to 248 the admittees of theaters. 249 9. Any vending machine that dispenses any food or beverages 250 other than potentially hazardous foods, as defined by division 251 rule. 252 10. Any vending machine that dispenses potentially 253 hazardous food and which is located in a facility regulated 254 under s. 381.0072. 255 11. Any research and development test kitchen limited to 256 the use of employees and which is not open to the general 257 public. 2.58 (2) (2) (6) "Director" means the Director of the Division of 259 Hotels and Restaurants of the Department of Business and 260 Professional Regulation. (12) (7) "Single complex of buildings" means all buildings 261

Page 9 of 24

287

576-02741-21 2021522c2 262 or structures that are owned, managed, controlled, or operated 263 under one business name and are situated on the same tract or 264 plot of land that is not separated by a public street or 265 highway. 266 (13) (8) "Temporary food service event" means any event of 267 30 days or less in duration where food is prepared, served, or 268 sold to the general public. 269 (14) (9) "Theme park or entertainment complex" means a complex comprised of at least 25 contiguous acres owned and 270 271 controlled by the same business entity and which contains 272 permanent exhibitions and a variety of recreational activities 273 and has a minimum of 1 million visitors annually. 274 (15) (10) "Third-party provider" means, for purposes of s. 275 509.049, any provider of an approved food safety training 276 program that provides training or such a training program to a 277 public food service establishment that is not under common 278 ownership or control with the provider. 279 (17) (11) "Transient establishment" means any public lodging 280 establishment that is rented or leased to guests by an operator 281 whose intention is that such guests' occupancy will be 282 temporary. 283 (18) (12) "Transient occupancy" means occupancy when it is 284 the intention of the parties that the occupancy will be 285 temporary. There is a rebuttable presumption that, when the 286 dwelling unit occupied is not the sole residence of the quest,

288 (16) (13) "Transient" means a guest in transient occupancy. 289 (7) (14) "Nontransient establishment" means any public 290 lodging establishment that is rented or leased to guests by an

the occupancy is transient.

Page 10 of 24

576-02741-21 2021522c2 291 operator whose intention is that the dwelling unit occupied will 292 be the sole residence of the guest. (8) (15) "Nontransient occupancy" means occupancy when it is 293 294 the intention of the parties that the occupancy will not be 295 temporary. There is a rebuttable presumption that, when the 296 dwelling unit occupied is the sole residence of the guest, the 297 occupancy is nontransient. 298 (6) (16) "Nontransient" means a guest in nontransient 299 occupancy. 300 (5) "Merchant business tax receipt" means a business tax 301 receipt or registration issued by a municipality that imposes a 302 tax under s. 205.044 on transient occupancy. 303 Section 3. Paragraph (c) of subsection (3) and paragraph 304 (b) of subsection (7) of section 509.032, Florida Statutes, are 305 amended, and paragraph (d) is added to subsection (7) of that 306 section, to read: 307 509.032 Duties.-308 (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD SERVICE 309 EVENTS.-The division shall: 310 (c) Administer a public notification process for temporary 311 food service events and distribute educational materials that 312 address safe food storage, preparation, and service procedures.

313 1. Sponsors of temporary food service events shall notify 314 the division not less than 3 days before the scheduled event of 315 the type of food service proposed, the time and location of the 316 event, a complete list of food service vendors participating in 317 the event, the number of individual food service facilities each 318 vendor will operate at the event, and the identification number 319 of each food service vendor's current license as a public food

Page 11 of 24

576-02741-21 2021522c2 320 service establishment or temporary food service event licensee. 321 Notification may be completed orally, by telephone, in person, 322 or in writing. A public food service establishment or food 323 service vendor may not use this notification process to 324 circumvent the license requirements of this chapter. 325 2. The division shall keep a record of all notifications 326 received for proposed temporary food service events and shall 327 provide appropriate educational materials to the event sponsors 328 and notify the event sponsors of the availability of the food-329 recovery brochure developed under s. 595.420. 330 3.a. Unless excluded under s. 509.013 s. 509.013(5)(b), a 331 public food service establishment or other food service vendor 332 must obtain one of the following classes of license from the division: an individual license, for a fee of no more than \$105, 333 334 for each temporary food service event in which it participates; 335 or an annual license, for a fee of no more than \$1,000, that 336 entitles the licensee to participate in an unlimited number of 337 food service events during the license period. The division 338 shall establish license fees, by rule, and may limit the number 339 of food service facilities a licensee may operate at a 340 particular temporary food service event under a single license. 341 b. Public food service establishments holding current

342 licenses from the division may operate under the regulations of 343 such a license at temporary food service events.

344

(7) PREEMPTION AUTHORITY.-

(b) A local law, ordinance, or regulation may not prohibit
vacation rentals or regulate the duration or frequency of rental
of vacation rentals. This paragraph does not apply to any local
law, ordinance, or regulation adopted on or before June 1, 2011,

Page 12 of 24

	576-02741-21 2021522c2
349	including when such law, ordinance, or regulation is amended to
350	be less restrictive.
351	(d) The regulation of advertising platforms is preempted to
352	the state, and advertising platforms shall be regulated under
353	this chapter.
354	Section 4. Effective January 1, 2022, subsection (3) of
355	section 509.241, Florida Statutes, is amended to read:
356	509.241 Licenses required; exceptions
357	(3) DISPLAY OF LICENSE.—Any license issued by the division
358	must shall be conspicuously displayed to the public inside in
359	the office or lobby of the licensed establishment. Public food
360	service establishments <u>that</u> which offer catering services <u>must</u>
361	shall display their license number on all advertising for
362	catering services. The owner or operator of a vacation rental
363	offered for transient occupancy through an advertising platform
364	must also display the vacation rental license number, the
365	applicable Florida sales tax registration number, and the
366	applicable merchant business tax receipt or tourist development
367	tax account number under which such taxes must be paid for each
368	rental of the property as a vacation rental.
369	Section 5. Effective January 1, 2022, section 509.243,
370	Florida Statutes, is created to read:
371	509.243 Advertising platforms
372	(1)(a) An advertising platform must require that a person
373	who places an advertisement for the rental of a vacation rental:
374	1. Include in the advertisement the vacation rental license
375	number, the applicable Florida sales tax registration number,
376	and the applicable merchant business tax receipt or tourist
377	development tax account number under which such taxes must be

Page 13 of 24

576-02741-21 2021522c2 378 paid before the advertisement may be listed; and 379 2. Attest to the best of their knowledge that the license 380 number for the vacation rental property and the applicable tax 381 numbers are current, valid, and accurately stated in the 382 advertisement. 383 (b) An advertising platform must display the vacation 384 rental license number, the applicable Florida sales tax registration number, and the applicable merchant business tax 385 386 receipt or tourist development tax number. The advertising 387 platform must verify that the vacation rental license number 388 provided by the owner or operator is valid and applies to the 389 subject vacation rental before publishing the advertisement on 390 its platform and again at the end of each calendar quarter that 391 the advertisement remains on its platform. 392 (c) The division shall maintain vacation rental license 393 information in a readily accessible electronic format that is 394 sufficient to facilitate prompt compliance with the requirements 395 of this subsection by an advertising platform or a person 396 placing an advertisement on an advertising platform for 397 transient rental of a vacation rental. 398 (2) An advertising platform must provide to the division on 399 a quarterly basis, by file transfer protocol or electronic data 400 exchange file, a list of all vacation rentals located in this 401 state which are advertised on its platform, along with the 402 following information for each vacation rental: 403 (a) The uniform resource locator for the Internet address 404 of the vacation rental advertisement. 405 (b) Unless otherwise stated in the vacation rental 406 advertisement at the Internet address provided pursuant to

Page 14 of 24

	576-02741-21 2021522c2
407	paragraph (a), the physical address of the vacation rental,
408	including any unit designation, the vacation rental license
409	number provided by the owner or operator, the applicable Florida
410	sales tax registration number, and the applicable merchant
411	business tax receipt or tourist development tax account number
412	under which taxes will be remitted for the rentals commenced
413	through the advertisement.
414	(3) An advertising platform must remove from public view an
415	advertisement or a listing from its online application,
416	software, website, or system within 15 business days after being
417	notified by the division in writing that the subject
418	advertisement or listing for the rental of a vacation rental
419	located in this state fails to display a valid license number
420	issued by the division.
421	(4) If a guest uses a payment system on or through an
422	advertising platform to pay for the rental of a vacation rental
423	located in this state, the advertising platform shall collect
424	and remit all taxes due under ss. 125.0104, 125.0108, 205.044,
425	212.03, 212.0305, and 212.055 related to the rental as provided
426	in s. 212.03(2)(b).
427	(5) If the division has probable cause to believe that a
428	person not licensed by the division has violated this chapter or
429	any rule adopted pursuant thereto, the division may issue and
430	deliver to such person a notice to cease and desist from the
431	violation. The issuance of a notice to cease and desist does not
432	constitute agency action for which a hearing under ss. 120.569
433	and 120.57 may be sought. For the purpose of enforcing a cease
434	and desist notice, the division may file a proceeding in the
435	name of the state seeking the issuance of an injunction or a

Page 15 of 24

	576-02741-21 2021522c2
436	writ of mandamus against any person who violates any provision
437	of the notice. If the division is required to seek enforcement
438	of the notice for a penalty pursuant to s. 120.69, it is
439	entitled to collect attorney fees and costs, together with any
440	cost of collection.
441	(6) Advertising platforms must adopt an antidiscrimination
442	policy to help prevent discrimination among their users and must
443	inform all users of their services that it is illegal to refuse
444	accommodation to an individual based on race, creed, color, sex,
445	pregnancy, physical disability, or national origin pursuant to
446	<u>s. 509.092.</u>
447	Section 6. Paragraph (n) of subsection (2) of section
448	775.21, Florida Statutes, is amended to read:
449	775.21 The Florida Sexual Predators Act
450	(2) DEFINITIONSAs used in this section, the term:
451	(n) "Temporary residence" means a place where the person
452	abides, lodges, or resides, including, but not limited to,
453	vacation, business, or personal travel destinations in or out of
454	this state, for a period of 3 or more days in the aggregate
455	during any calendar year and which is not the person's permanent
456	address or, for a person whose permanent residence is not in
457	this state, a place where the person is employed, practices a
458	vocation, or is enrolled as a student for any period of time in
459	this state. The term also includes a vacation rental, as defined
460	in s. 509.242, where a person lodges for 24 hours or more.
461	Section 7. Subsection (12) of section 159.27, Florida
462	Statutes, is amended to read:
463	159.27 Definitions.—The following words and terms, unless
464	the context clearly indicates a different meaning, shall have

Page 16 of 24

the following meanings:

576-02741-21

465

493

2021522c2

```
466
           (12) "Public lodging or restaurant facility" means property
467
     used for any public lodging establishment as defined in s.
468
     509.242 or public food service establishment as defined in s.
469
     509.013 \text{ s. } 509.013(5) if it is part of the complex of, or
470
     necessary to, another facility qualifying under this part.
471
          Section 8. Paragraph (jj) of subsection (7) of section
472
     212.08, Florida Statutes, is amended to read:
473
          212.08 Sales, rental, use, consumption, distribution, and
474
     storage tax; specified exemptions.-The sale at retail, the
475
     rental, the use, the consumption, the distribution, and the
476
     storage to be used or consumed in this state of the following
477
     are hereby specifically exempt from the tax imposed by this
478
     chapter.
479
           (7) MISCELLANEOUS EXEMPTIONS.-Exemptions provided to any
480
     entity by this chapter do not inure to any transaction that is
481
     otherwise taxable under this chapter when payment is made by a
482
     representative or employee of the entity by any means,
483
     including, but not limited to, cash, check, or credit card, even
484
     when that representative or employee is subsequently reimbursed
485
     by the entity. In addition, exemptions provided to any entity by
486
     this subsection do not inure to any transaction that is
487
     otherwise taxable under this chapter unless the entity has
488
     obtained a sales tax exemption certificate from the department
     or the entity obtains or provides other documentation as
489
490
     required by the department. Eligible purchases or leases made
491
     with such a certificate must be in strict compliance with this
492
     subsection and departmental rules, and any person who makes an
```

Page 17 of 24

exempt purchase with a certificate that is not in strict

```
576-02741-21
                                                              2021522c2
494
     compliance with this subsection and the rules is liable for and
495
     shall pay the tax. The department may adopt rules to administer
496
     this subsection.
497
           (jj) Complimentary meals.-Also exempt from the tax imposed
498
     by this chapter are food or drinks that are furnished as part of
499
     a packaged room rate by any person offering for rent or lease
500
     any transient living accommodations as described in s. 509.013
501
     s. 509.013(4)(a) which are licensed under part I of chapter 509
502
     and which are subject to the tax under s. 212.03, if a separate
503
     charge or specific amount for the food or drinks is not shown.
504
     Such food or drinks are considered to be sold at retail as part
505
     of the total charge for the transient living accommodations.
506
     Moreover, the person offering the accommodations is not
507
     considered to be the consumer of items purchased in furnishing
508
     such food or drinks and may purchase those items under
509
     conditions of a sale for resale.
510
          Section 9. Paragraph (b) of subsection (4) of section
511
     316.1955, Florida Statutes, is amended to read:
512
          316.1955 Enforcement of parking requirements for persons
513
     who have disabilities.-
514
          (4)
515
           (b) Notwithstanding paragraph (a), a theme park or an
     entertainment complex as defined in s. 509.013 s. 509.013(9)
516
517
     which provides parking in designated areas for persons who have
518
     disabilities may allow any vehicle that is transporting a person
519
     who has a disability to remain parked in a space reserved for
520
     persons who have disabilities throughout the period the theme
521
     park is open to the public for that day.
522
          Section 10. Subsection (5) of section 404.056, Florida
```

Page 18 of 24

1	576-02741-21 2021522c2
523	Statutes, is amended to read:
524	404.056 Environmental radiation standards and projects;
525	certification of persons performing measurement or mitigation
526	services; mandatory testing; notification on real estate
527	documents; rules
528	(5) NOTIFICATION ON REAL ESTATE DOCUMENTSNotification
529	shall be provided on at least one document, form, or application
530	executed at the time of, or prior to, contract for sale and
531	purchase of any building or execution of a rental agreement for
532	any building. Such notification shall contain the following
533	language:
534	
535	"RADON GAS: Radon is a naturally occurring radioactive gas
536	that, when it has accumulated in a building in sufficient
537	quantities, may present health risks to persons who are exposed
538	to it over time. Levels of radon that exceed federal and state
539	guidelines have been found in buildings in Florida. Additional
540	information regarding radon and radon testing may be obtained
541	from your county health department."
542	
543	The requirements of this subsection do not apply to any
544	residential transient occupancy, as described in <u>s. 509.013</u> s.
545	509.013(12), provided that such occupancy is 45 days or less in
546	duration.
547	Section 11. Subsection (6) of section 477.0135, Florida
548	Statutes, is amended to read:
549	477.0135 Exemptions
550	(6) A license is not required of any individual providing

551 makeup or special effects services in a theme park or

Page 19 of 24

	576-02741-21 2021522c2
552	entertainment complex to an actor, stunt person, musician,
553	extra, or other talent, or providing makeup or special effects
554	services to the general public. The term "theme park or
555	entertainment complex" has the same meaning as in <u>s. 509.013</u> s.
556	509.013(9) .
557	Section 12. Paragraph (b) of subsection (2) of section
558	509.221, Florida Statutes, is amended to read:
559	509.221 Sanitary regulations
560	(2)
561	(b) Within a theme park or entertainment complex as defined
562	in <u>s. 509.013</u> s. 509.013(9) , the bathrooms are not required to
563	be in the same building as the public food service
564	establishment, so long as they are reasonably accessible.
565	Section 13. Paragraph (b) of subsection (5) of section
566	553.5041, Florida Statutes, is amended to read:
567	553.5041 Parking spaces for persons who have disabilities
568	(5) Accessible perpendicular and diagonal accessible
569	parking spaces and loading zones must be designed and located to
570	conform to ss. 502 and 503 of the standards.
571	(b) If there are multiple entrances or multiple retail
572	stores, the parking spaces must be dispersed to provide parking
573	at the nearest accessible entrance. If a theme park or an
574	entertainment complex as defined in <u>s. 509.013</u> s. 509.013(9)
575	provides parking in several lots or areas from which access to
576	the theme park or entertainment complex is provided, a single
577	lot or area may be designated for parking by persons who have
578	disabilities, if the lot or area is located on the shortest
579	accessible route to an accessible entrance to the theme park or
580	entertainment complex or to transportation to such an accessible

Page 20 of 24

576-02741-21 2021522c2 581 entrance. 582 Section 14. Subsection (2) of section 705.17, Florida 583 Statutes, is amended to read: 584 705.17 Exceptions.-585 (2) Sections 705.1015-705.106 do not apply to any personal 586 property lost or abandoned on premises located within a theme 587 park or entertainment complex, as defined in s. 509.013 s. 588 509.013(9), or operated as a zoo, a museum, or an aquarium, or 589 on the premises of a public food service establishment or a 590 public lodging establishment licensed under part I of chapter 591 509, if the owner or operator of such premises elects to comply 592 with s. 705.185. 593 Section 15. Section 705.185, Florida Statutes, is amended 594 to read: 595 705.185 Disposal of personal property lost or abandoned on 596 the premises of certain facilities.-When any lost or abandoned 597 personal property is found on premises located within a theme 598 park or entertainment complex, as defined in s. 509.013 s. 599 509.013(9), or operated as a zoo, a museum, or an aquarium, or 600 on the premises of a public food service establishment or a 601 public lodging establishment licensed under part I of chapter 602 509, if the owner or operator of such premises elects to comply 603 with this section, any lost or abandoned property must be 604 delivered to such owner or operator, who must take charge of the 605 property and make a record of the date such property was found. 606 If the property is not claimed by its owner within 30 days after 607 it is found, or a longer period of time as may be deemed 608 appropriate by the owner or operator of the premises, the owner 609 or operator of the premises may not sell and must dispose of the

Page 21 of 24

	576-02741-21 2021522c2
610	property or donate it to a charitable institution that is exempt
611	from federal income tax under s. 501(c)(3) of the Internal
612	Revenue Code for sale or other disposal as the charitable
613	institution deems appropriate. The rightful owner of the
614	property may reclaim the property from the owner or operator of
615	the premises at any time before the disposal or donation of the
616	property in accordance with this section and the established
617	policies and procedures of the owner or operator of the
618	premises. A charitable institution that accepts an electronic
619	device, as defined in s. 815.03(9), access to which is not
620	secured by a password or other personal identification
621	technology, shall make a reasonable effort to delete all
622	personal data from the electronic device before its sale or
623	disposal.
624	Section 16. Section 717.1355, Florida Statutes, is amended
625	to read:
626	717.1355 Theme park and entertainment complex ticketsThis
627	chapter does not apply to any tickets for admission to a theme
628	park or entertainment complex as defined in <u>s. 509.013</u> s.
629	509.013(9), or to any tickets to a permanent exhibition or
630	recreational activity within such theme park or entertainment
631	complex.
632	Section 17. Subsection (8) of section 877.24, Florida
633	Statutes, is amended to read:
634	877.24 Nonapplication of s. 877.22.—Section 877.22 does not
635	apply to a minor who is:
636	(8) Attending an organized event held at and sponsored by a
637	theme park or entertainment complex as defined in <u>s. 509.013</u> s.
638	509.013(9) .

Page 22 of 24

	576-02741-21 2021522c2
639	Section 18. The application of this act does not supersede
640	any current or future declaration or declaration of condominium
641	adopted pursuant to chapter 718, Florida Statutes, cooperative
642	document adopted pursuant to chapter 719, Florida Statutes, or
643	declaration or declaration of covenant adopted pursuant to
644	chapter 720, Florida Statutes.
645	Section 19. (1) The Department of Revenue is authorized,
646	and all conditions are deemed to be met, to adopt emergency
647	rules pursuant to s. 120.54(4), Florida Statutes, for the
648	purpose of implementing s. 212.03, Florida Statutes, including
649	establishing procedures to facilitate the remittance of taxes.
650	(2) Notwithstanding any other provision of law, emergency
651	rules adopted pursuant to subsection (1) are effective for 6
652	months after adoption and may be renewed during the pendency of
653	procedures to adopt permanent rules addressing the subject of
654	the emergency rules.
655	(3) This section expires January 1, 2024.
656	Section 20. For the 2021-2022 fiscal year, the sums of
657	\$194,042 in recurring funds and \$176,143 in nonrecurring funds
658	from the Hotel and Restaurant Trust Fund are appropriated to the
659	Department of Business and Professional Regulation, and three
660	full-time equivalent positions with a total associated salary
661	rate of 111,036 are authorized for the purpose of implementing
662	this act.
663	Section 21. For the 2021-2022 fiscal year, the sums of
664	\$148,941 in recurring funds and \$363,590 in nonrecurring funds
665	from the General Revenue Fund are appropriated to the Florida
666	Department of Law Enforcement, and two full-time equivalent
667	positions with a total associated salary rate of 90,150 are
I	

Page 23 of 24

	576-02741-21										21522c2
668	auth	authorized for the purpose of implementing this act.									
669		Sect	ion 2	22. Exe	cept a	as othe	rwise	expressl	y provided	in	this
670	act,	this	act	shall	take	effect	upon	becoming	a law.		