

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 term "advertising platform"; amending s. 509.032,
7 F.S.; revising the regulated activities of public
8 lodging establishments and public food service
9 establishments preempted to the state to include
10 licensing; revising an exemption to the prohibition
11 against certain local regulation of vacation rentals;
12 expanding the authority of local laws, ordinances, or
13 regulations to include requiring vacation rentals to
14 register with local vacation rental registration
15 programs; authorizing local governments to adopt
16 vacation rental registration programs; providing
17 construction; authorizing local governments to charge
18 fees for processing registration applications;
19 specifying requirements, procedures, and limitations
20 for local vacation rental registration programs;
21 preempting the regulation of advertising platforms to
22 the state; conforming a cross-reference; amending s.
23 509.241, F.S.; requiring applications for vacation
24 rental licenses to include certain information;
25 authorizing the Division of Hotels and Restaurants of

26 | the Department of Business and Professional Regulation
27 | to issue temporary licenses upon receipt of vacation
28 | rental license applications; providing for expiration
29 | of temporary vacation rental licenses; requiring
30 | licenses issued by the division to be displayed
31 | conspicuously to the public inside the licensed
32 | establishment; requiring the owner or operator of
33 | certain vacation rentals to also display its vacation
34 | rental license number and applicable local
35 | registration number; creating s. 509.243, F.S.;
36 | requiring advertising platforms to require that
37 | persons placing advertisements for vacation rentals
38 | include certain information in the advertisements and
39 | attest to certain information; requiring advertising
40 | platforms to display and check such information;
41 | requiring the division to maintain certain information
42 | in a readily accessible electronic format by a certain
43 | date; requiring advertising platforms to remove an
44 | advertisement or listing under certain conditions and
45 | within a specified timeframe; requiring advertising
46 | platforms to collect and remit taxes for certain
47 | transactions; authorizing the division to issue and
48 | deliver a notice to cease and desist for certain
49 | violations; providing that such notice does not
50 | constitute agency action for which certain hearings

51 | may be sought; authorizing the division to file
52 | certain proceedings; authorizing the division to seek
53 | certain remedies for the purpose of enforcing a cease
54 | and desist notice; authorizing the division to collect
55 | attorney fees and costs under certain circumstances;
56 | authorizing the division to impose a fine on
57 | advertising platforms for certain violations;
58 | requiring the division to issue written warnings or
59 | notices before commencing certain legal proceedings;
60 | requiring advertising platforms to adopt an
61 | antidiscrimination policy and to inform their users of
62 | the policy's provisions; providing construction;
63 | amending s. 509.261, F.S.; authorizing the division to
64 | revoke, refuse to issue or renew, or suspend vacation
65 | rental licenses under certain circumstances; amending
66 | s. 775.21, F.S.; revising the definition of the term
67 | "temporary residence"; amending ss. 159.27, 212.08,
68 | 316.1955, 404.056, 477.0135, 509.221, 553.5041,
69 | 559.955, 705.17, 705.185, 717.1355, and 877.24, F.S.;
70 | conforming cross-references to changes made by the
71 | act; providing applicability; authorizing the
72 | Department of Revenue to adopt emergency rules;
73 | providing requirements and an expiration for the
74 | emergency rules; providing for the expiration of such
75 | rulemaking authority; providing effective dates.

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

Section 1. Effective January 1, 2024, subsection (2) of section 212.03, Florida Statutes, is amended to read:

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

(2)(a) The tax provided for herein shall be in addition to the total amount of the rental, shall be charged by the lessor or person receiving the rent in and by said rental arrangement 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 lessor or person, as defined in this chapter, who receives said rental or payment. The owner, lessor, or person receiving the rent shall remit the tax to the department at the times and in the manner hereinafter provided for dealers to remit taxes under this chapter. The same duties imposed by this chapter upon dealers in tangible personal property respecting the collection and remission of the tax; the making of returns; the keeping of books, records, and accounts; and the compliance with the rules and regulations of the department in the administration of this chapter shall apply to and be binding upon all persons who manage or operate hotels, apartment houses, roominghouses, tourist and trailer camps, and the rental of condominium units, and to all persons who collect or receive such rents on behalf

101 of such owner or lessor taxable under this chapter.

102 (b) If a guest uses a payment system on or through an
103 advertising platform, as defined in s. 509.013, to pay for the
104 rental of a vacation rental located in this state, the
105 advertising platform shall collect and remit taxes as provided
106 in this paragraph.

107 1. An advertising platform, as defined in s. 509.013,
108 which owns, operates, or manages a vacation rental or which is
109 related within the meaning of ss. 267(b), 707(b), or 1504 of the
110 Internal Revenue Code of 1986, as amended, to a person who owns,
111 operates, or manages the vacation rental shall collect and remit
112 all taxes due under this section and ss. 125.0104, 125.0108,
113 212.0305, and 212.055 which are related to the rental.

114 2. An advertising platform to which subparagraph 1. does
115 not apply shall collect and remit all taxes due from the owner,
116 operator, or manager under this section and ss. 125.0104,
117 125.0108, 212.0305, and 212.055 which are related to the rental.
118 Of the total amount paid by the lessee or rentee, the amount
119 retained by the advertising platform for reservation or payment
120 service is not taxable under this section or ss. 125.0104,
121 125.0108, 212.0305, and 212.055.

122
123 In order to facilitate the remittance of such taxes, the
124 counties that have elected to self-administer the taxes imposed
125 under chapter 125 must allow advertising platforms to register,

126 collect, and remit such taxes.

127 Section 2. Section 509.013, Florida Statutes, is amended
128 to read:

129 509.013 Definitions.—As used in this chapter, the term:

130 (1) "Advertising platform" means a person as defined in s.

131 1.01 who:

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

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

138 (c) Provides a reservation or payment system that
139 facilitates a transaction for the renting of a vacation rental
140 for transient occupancy and for which the person collects or
141 receives, directly or indirectly, a fee in connection with the
142 reservation or payment service provided for the rental
143 transaction.

144 (2) "Director" means the Director of the Division of
145 Hotels and Restaurants of the Department of Business and
146 Professional Regulation.

147 (3)-(1) "Division" means the Division of Hotels and
148 Restaurants of the Department of Business and Professional
149 Regulation.

150 ~~(2) "Operator" means the owner, licensee, proprietor,~~

151 ~~lessee, manager, assistant manager, or appointed agent of a~~
 152 ~~public lodging establishment or public food service~~
 153 ~~establishment.~~

154 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
 155 boarder, or occupant of a public lodging establishment or public
 156 food service establishment.

157 (5) "Nontransient" means a guest in nontransient
 158 occupancy.

159 (6) "Nontransient establishment" means any public lodging
 160 establishment that is rented or leased to guests by an operator
 161 whose intention is that the dwelling unit occupied will be the
 162 sole residence of the guest.

163 (7) "Nontransient occupancy" means occupancy when it is
 164 the intention of the parties that the occupancy will not be
 165 temporary. There is a rebuttable presumption that, when the
 166 dwelling unit occupied is the sole residence of the guest, the
 167 occupancy is nontransient.

168 (8) "Operator" means the owner, licensee, proprietor,
 169 lessee, manager, assistant manager, or appointed agent of a
 170 public lodging establishment or public food service
 171 establishment.

172 ~~(4)(a) "Public lodging establishment" includes a transient~~
 173 ~~public lodging establishment as defined in subparagraph 1. and a~~
 174 ~~nontransient public lodging establishment as defined in~~
 175 ~~subparagraph 2.~~

176 1. ~~"Transient public lodging establishment" means any~~
 177 ~~unit, group of units, dwelling, building, or group of buildings~~
 178 ~~within a single complex of buildings which is rented to guests~~
 179 ~~more than three times in a calendar year for periods of less~~
 180 ~~than 30 days or 1 calendar month, whichever is less, or which is~~
 181 ~~advertised or held out to the public as a place regularly rented~~
 182 ~~to guests.~~

183 2. ~~"Nontransient public lodging establishment" means any~~
 184 ~~unit, group of units, dwelling, building, or group of buildings~~
 185 ~~within a single complex of buildings which is rented to guests~~
 186 ~~for periods of at least 30 days or 1 calendar month, whichever~~
 187 ~~is less, or which is advertised or held out to the public as a~~
 188 ~~place regularly rented to guests for periods of at least 30 days~~
 189 ~~or 1 calendar month. License classifications of public lodging~~
 190 ~~establishments, and the definitions therefor, are set out in s.~~
 191 ~~509.242. For the purpose of licensure, the term does not include~~
 192 ~~condominium common elements as defined in s. 718.103.~~

193 ~~(b) The following are excluded from the definitions in~~
 194 ~~paragraph (a):~~

195 1. ~~Any dormitory or other living or sleeping facility~~
 196 ~~maintained by a public or private school, college, or university~~
 197 ~~for the use of students, faculty, or visitors.~~

198 2. ~~Any facility certified or licensed and regulated by the~~
 199 ~~Agency for Health Care Administration or the Department of~~
 200 ~~Children and Families or other similar place regulated under s.~~

201 ~~381.0072.~~

202 ~~3. Any place renting four rental units or less, unless the~~
 203 ~~rental units are advertised or held out to the public to be~~
 204 ~~places that are regularly rented to transients.~~

205 ~~4. Any unit or group of units in a condominium,~~
 206 ~~cooperative, or timeshare plan and any individually or~~
 207 ~~collectively owned one-family, two-family, three-family, or~~
 208 ~~four-family dwelling house or dwelling unit that is rented for~~
 209 ~~periods of at least 30 days or 1 calendar month, whichever is~~
 210 ~~less, and that is not advertised or held out to the public as a~~
 211 ~~place regularly rented for periods of less than 1 calendar~~
 212 ~~month, provided that no more than four rental units within a~~
 213 ~~single complex of buildings are available for rent.~~

214 ~~5. Any migrant labor camp or residential migrant housing~~
 215 ~~permitted by the Department of Health under ss. 381.008-~~
 216 ~~381.00895.~~

217 ~~6. Any establishment inspected by the Department of Health~~
 218 ~~and regulated by chapter 513.~~

219 ~~7. Any nonprofit organization that operates a facility~~
 220 ~~providing housing only to patients, patients' families, and~~
 221 ~~patients' caregivers and not to the general public.~~

222 ~~8. Any apartment building inspected by the United States~~
 223 ~~Department of Housing and Urban Development or other entity~~
 224 ~~acting on the department's behalf that is designated primarily~~
 225 ~~as housing for persons at least 62 years of age. The division~~

226 ~~may require the operator of the apartment building to attest in~~
227 ~~writing that such building meets the criteria provided in this~~
228 ~~subparagraph. The division may adopt rules to implement this~~
229 ~~requirement.~~

230 ~~9. Any roominghouse, boardinghouse, or other living or~~
231 ~~sleeping facility that may not be classified as a hotel, motel,~~
232 ~~timeshare project, vacation rental, nontransient apartment, bed~~
233 ~~and breakfast inn, or transient apartment under s. 509.242.~~

234 ~~(9) (a) (5) (a)~~ "Public food service establishment" means any
235 building, vehicle, place, or structure, or any room or division
236 in a building, vehicle, place, or structure where food is
237 prepared, served, or sold for immediate consumption on or in the
238 vicinity of the premises; called for or taken out by customers;
239 or prepared before ~~prior to~~ being delivered to another location
240 for consumption. The term includes a culinary education program,
241 as defined in s. 381.0072 (2), which offers, prepares, serves, or
242 sells food to the general public, regardless of whether it is
243 inspected by another state agency for compliance with sanitation
244 standards.

245 (b) The following are excluded from the definition in
246 paragraph (a):

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

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

250 b. Temporarily to serve such events as fairs, carnivals,

251 food contests, cook-offs, and athletic contests.

252 2. Any eating place maintained and operated by a church or
 253 a religious, nonprofit fraternal, or nonprofit civic
 254 organization:

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

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

258

259 Upon request by the division, a church or a religious, nonprofit
 260 fraternal, or nonprofit civic organization claiming an exclusion
 261 under this subparagraph must provide the division documentation
 262 of its status as a church or a religious, nonprofit fraternal,
 263 or nonprofit civic organization.

264 3. Any eating place maintained and operated by an
 265 individual or entity at a food contest, cook-off, or a temporary
 266 event lasting from 1 to 3 days which is hosted by a church or a
 267 religious, nonprofit fraternal, or nonprofit civic organization.
 268 Upon request by the division, the event host must provide the
 269 division documentation of its status as a church or a religious,
 270 nonprofit fraternal, or nonprofit civic organization.

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

273 5. Any eating place maintained by a facility certified or
 274 licensed and regulated by the Agency for Health Care
 275 Administration or the Department of Children and Families or

276 | other similar place that is regulated under s. 381.0072.

277 | 6. Any place of business issued a permit or inspected by
278 | the Department of Agriculture and Consumer Services under s.
279 | 500.12.

280 | 7. Any place of business where the food available for
281 | consumption is limited to ice, beverages with or without
282 | garnishment, popcorn, or prepackaged items sold without
283 | additions or preparation.

284 | 8. Any theater, if the primary use is as a theater and if
285 | patron service is limited to food items customarily served to
286 | the admittees of theaters.

287 | 9. Any vending machine that dispenses any food or
288 | beverages other than potentially hazardous foods, as defined by
289 | division rule.

290 | 10. Any vending machine that dispenses potentially
291 | hazardous food and which is located in a facility regulated
292 | under s. 381.0072.

293 | 11. Any research and development test kitchen limited to
294 | the use of employees and which is not open to the general
295 | public.

296 | ~~(6) "Director" means the Director of the Division of~~
297 | ~~Hotels and Restaurants of the Department of Business and~~
298 | ~~Professional Regulation.~~

299 | (10) (a) "Public lodging establishment" includes a
300 | transient public lodging establishment as defined in

301 subparagraph 1. and a nontransient public lodging establishment
 302 as defined in subparagraph 2.

303 1. "Transient public lodging establishment" means any
 304 unit, group of units, dwelling, building, or group of buildings
 305 within a single complex of buildings which is rented to guests
 306 more than three times in a calendar year for periods of less
 307 than 30 days or 1 calendar month, whichever is less, or which is
 308 advertised or held out to the public as a place regularly rented
 309 to guests.

310 2. "Nontransient public lodging establishment" means any
 311 unit, group of units, dwelling, building, or group of buildings
 312 within a single complex of buildings which is rented to guests
 313 for periods of at least 30 days or 1 calendar month, whichever
 314 is less, or which is advertised or held out to the public as a
 315 place regularly rented to guests for periods of at least 30 days
 316 or 1 calendar month.

317
 318 License classifications of public lodging establishments, and
 319 the definitions therefor, are set out in s. 509.242. For the
 320 purpose of licensure, the term does not include condominium
 321 common elements as defined in s. 718.103.

322 (b) The following are excluded from the definitions in
 323 paragraph (a):

324 1. Any dormitory or other living or sleeping facility
 325 maintained by a public or private school, college, or university

326 for the use of students, faculty, or visitors.

327 2. Any facility certified or licensed and regulated by the
328 Agency for Health Care Administration or the Department of
329 Children and Families or other similar place regulated under s.
330 381.0072.

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

334 4. Any unit or group of units in a condominium,
335 cooperative, or timeshare plan and any individually or
336 collectively owned one-family, two-family, three-family, or
337 four-family dwelling house or dwelling unit that is rented for
338 periods of at least 30 days or 1 calendar month, whichever is
339 less, and that is not advertised or held out to the public as a
340 place regularly rented for periods of less than 1 calendar
341 month, provided that no more than four rental units within a
342 single complex of buildings are available for rent.

343 5. Any migrant labor camp or residential migrant housing
344 permitted by the Department of Health under ss. 381.008-
345 381.00895.

346 6. Any establishment inspected by the Department of Health
347 and regulated by chapter 513.

348 7. Any nonprofit organization that operates a facility
349 providing housing only to patients, patients' families, and
350 patients' caregivers and not to the general public.

351 8. Any apartment building inspected by the United States
352 Department of Housing and Urban Development or other entity
353 acting on the department's behalf that is designated primarily
354 as housing for persons at least 62 years of age. The division
355 may require the operator of the apartment building to attest in
356 writing that such building meets the criteria provided in this
357 subparagraph. The division may adopt rules to implement this
358 requirement.

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

363 (11)-(7) "Single complex of buildings" means all buildings
364 or structures that are owned, managed, controlled, or operated
365 under one business name and are situated on the same tract or
366 plot of land that is not separated by a public street or
367 highway.

368 (12)-(8) "Temporary food service event" means any event of
369 30 days or less in duration where food is prepared, served, or
370 sold to the general public.

371 (13)-(9) "Theme park or entertainment complex" means a
372 complex comprised of at least 25 contiguous acres owned and
373 controlled by the same business entity and which contains
374 permanent exhibitions and a variety of recreational activities
375 and has a minimum of 1 million visitors annually.

376 (14)~~(10)~~ "Third-party provider" means, for purposes of s.
377 509.049, any provider of an approved food safety training
378 program that provides training or such a training program to a
379 public food service establishment that is not under common
380 ownership or control with the provider.

381 (15) "Transient" means a guest in transient occupancy.

382 (16)~~(11)~~ "Transient establishment" means any public
383 lodging establishment that is rented or leased to guests by an
384 operator whose intention is that such guests' occupancy will be
385 temporary.

386 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
387 the intention of the parties that the occupancy will be
388 temporary. There is a rebuttable presumption that, when the
389 dwelling unit occupied is not the sole residence of the guest,
390 the occupancy is transient.

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

392 ~~(14) "Nontransient establishment" means any public lodging~~
393 ~~establishment that is rented or leased to guests by an operator~~
394 ~~whose intention is that the dwelling unit occupied will be the~~
395 ~~sole residence of the guest.~~

396 ~~(15) "Nontransient occupancy" means occupancy when it is~~
397 ~~the intention of the parties that the occupancy will not be~~
398 ~~temporary. There is a rebuttable presumption that, when the~~
399 ~~dwelling unit occupied is the sole residence of the guest, the~~
400 ~~occupancy is nontransient.~~

401 ~~(16) "Nontransient" means a guest in nontransient~~
 402 ~~occupancy.~~

403 Section 3. Paragraph (c) of subsection (3) and paragraphs
 404 (a) and (b) of subsection (7) of section 509.032, Florida
 405 Statutes, are amended, and paragraph (d) is added to subsection
 406 (7) of that section, to read:

407 509.032 Duties.—

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

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

413 1. Sponsors of temporary food service events shall notify
 414 the division not less than 3 days before the scheduled event of
 415 the type of food service proposed, the time and location of the
 416 event, a complete list of food service vendors participating in
 417 the event, the number of individual food service facilities each
 418 vendor will operate at the event, and the identification number
 419 of each food service vendor's current license as a public food
 420 service establishment or temporary food service event licensee.
 421 Notification may be completed orally, by telephone, in person,
 422 or in writing. A public food service establishment or food
 423 service vendor may not use this notification process to
 424 circumvent the license requirements of this chapter.

425 2. The division shall keep a record of all notifications

426 received for proposed temporary food service events and shall
427 provide appropriate educational materials to the event sponsors
428 and notify the event sponsors of the availability of the food-
429 recovery brochure developed under s. 595.420.

430 3.a. Unless excluded under s. 509.013 ~~s. 509.013(5)(b)~~, a
431 public food service establishment or other food service vendor
432 must obtain one of the following classes of license from the
433 division: an individual license, for a fee of no more than \$105,
434 for each temporary food service event in which it participates;
435 or an annual license, for a fee of no more than \$1,000, that
436 entitles the licensee to participate in an unlimited number of
437 food service events during the license period. The division
438 shall establish license fees, by rule, and may limit the number
439 of food service facilities a licensee may operate at a
440 particular temporary food service event under a single license.

441 b. Public food service establishments holding current
442 licenses from the division may operate under the regulations of
443 such a license at temporary food service events.

444 (7) PREEMPTION AUTHORITY.—

445 (a) The regulation of public lodging establishments and
446 public food service establishments, including, but not limited
447 to, sanitation standards, licensing, inspections, training and
448 testing of personnel, and matters related to the nutritional
449 content and marketing of foods offered in such establishments,
450 is preempted to the state. This paragraph does not preempt the

451 authority of a local government or local enforcement district to
452 conduct inspections of public lodging and public food service
453 establishments for compliance with the Florida Building Code and
454 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
455 633.206.

456 (b)1. A local law, ordinance, or regulation may not
457 prohibit vacation rentals or regulate the duration or frequency
458 of rental of vacation rentals. This paragraph does not apply to
459 any local law, ordinance, or regulation adopted on or before
460 June 1, 2011, including when such law, ordinance, or regulation
461 is amended to be less restrictive or to comply with the local
462 registration requirements provided in this paragraph, or when a
463 law, ordinance, or regulation adopted after June 1, 2011,
464 regulates vacation rentals, if such law, ordinance, or
465 regulation is less restrictive than a law, ordinance, or
466 regulation that was in effect on June 1, 2011. Notwithstanding
467 paragraph (a), a local law, ordinance, or regulation may require
468 the registration of vacation rentals with a local vacation
469 rental registration program. Local governments may adopt a
470 vacation rental registration program pursuant to subparagraph 3.
471 This paragraph does not prohibit a local law, ordinance, or
472 regulation from restricting the maximum occupancy for
473 residential properties that are rented if uniformly applied
474 without regard to whether the residential property is used as a
475 vacation rental.

476 2. Local governments may charge a fee of no more than \$150
 477 for processing an individual registration application or \$200
 478 for processing a collective registration application. A local
 479 law, ordinance, or regulation may not require renewal of a
 480 registration more than once per year. However, if there is a
 481 change of ownership, the new owner may be required to submit a
 482 new application for registration.

483 3. As a condition of registration, the local law,
 484 ordinance, or regulation may only require the owner or operator
 485 of a vacation rental to:

486 a. Submit identifying information about the owner or the
 487 owner's agents and the subject vacation rental property.

488 b. Obtain a license as a transient public lodging
 489 establishment issued by the division within 60 days after local
 490 registration.

491 c. Obtain all required tax registrations, receipts, or
 492 certificates issued by the Department of Revenue, a county, or a
 493 municipal government.

494 d. Update required information on a continuing basis to
 495 ensure it is current.

496 e. Comply with parking standards and solid waste handling
 497 and containment requirements, so long as such standards and
 498 requirements are not imposed solely on vacation rentals.

499 f. Designate and maintain at all times a responsible party
 500 who is capable of responding to complaints and other immediate

501 problems related to the vacation rental, including being
502 available by telephone at a listed phone number.

503 g. State the maximum occupancy of the vacation rental
504 based on the number of sleeping accommodations for persons
505 staying overnight in the vacation rental.

506 4.a. Within 15 business days after receiving an
507 application for registration of a vacation rental, the local
508 government must review the application for completeness and
509 accept the registration of the vacation rental or issue a
510 written notice specifying with particularity any areas that are
511 deficient. Such notice may be provided by United States mail or
512 electronically.

513 b. The vacation rental owner or operator and the local
514 government may agree to a reasonable request to extend the
515 timeframes provided in this subparagraph, particularly in the
516 event of a force majeure or other extraordinary circumstance.

517 c. If the local government fails to accept the
518 registration within the timeframes provided in this
519 subparagraph, the application is deemed accepted.

520 d. Upon an accepted registration of a vacation rental, a
521 local government shall assign a unique registration number to
522 the vacation rental or other indicia of registration and provide
523 the registration number or other indicia of registration to the
524 owner or operator of the vacation rental in writing or
525 electronically.

526 (d) The regulation of advertising platforms is preempted
 527 to the state as provided in this chapter.

528 Section 4. Effective January 1, 2024, subsections (2) and
 529 (3) of section 509.241, Florida Statutes, are amended to read:

530 509.241 Licenses required; exceptions.—

531 (2) APPLICATION FOR LICENSE.—Each person who plans to open
 532 a public lodging establishment or a public food service
 533 establishment shall apply for and receive a license from the
 534 division before ~~prior to~~ the commencement of operation. A
 535 condominium association, as defined in s. 718.103, which does
 536 not own any units classified as vacation rentals or timeshare
 537 projects under s. 509.242(1)(c) or (g) is not required to apply
 538 for or receive a public lodging establishment license. All
 539 applications for a vacation rental license must, if applicable,
 540 include the local registration number or other proof of
 541 registration required by local law, ordinance, or regulation.
 542 Upon receiving an application for a vacation rental license, the
 543 division may grant a temporary license that authorizes the
 544 vacation rental to begin operation while the application is
 545 pending and to post the information required under s.
 546 509.243(1)(c). The temporary license automatically expires upon
 547 final agency action regarding the license application.

548 (3) DISPLAY OF LICENSE.—Any license issued by the division
 549 must ~~shall~~ be conspicuously displayed to the public inside ~~in~~
 550 ~~the office or lobby of the~~ licensed establishment. Public food

551 service establishments ~~that which~~ offer catering services must
 552 ~~shall~~ display their license number on all advertising for
 553 catering services. The owner or operator of a vacation rental
 554 offered for transient occupancy through an advertising platform
 555 must also display the vacation rental license number and, if
 556 applicable, the local registration number.

557 Section 5. Effective January 1, 2024, section 509.243,
 558 Florida Statutes, is created to read:

559 509.243 Advertising platforms.—

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

562 1. Include in the advertisement the vacation rental
 563 license number and, if applicable, the local registration
 564 number; and

565 2. Attest to the best of the person's knowledge that the
 566 license number for the vacation rental property and the local
 567 registration are current, valid, and accurately stated in the
 568 advertisement.

569 (b) An advertising platform must display the vacation
 570 rental license number and, if applicable, the local registration
 571 number. Effective July 1, 2024, the advertising platform must
 572 check that the vacation rental license number provided by the
 573 owner or operator appears as current in the information posted
 574 by the division pursuant to paragraph (c) and applies to the
 575 subject vacation rental before publishing the advertisement on

576 its platform and again at the end of each calendar quarter that
577 the advertisement remains on its platform.

578 (c) By July 1, 2024, the division shall maintain vacation
579 rental license information in a readily accessible electronic
580 format that is sufficient to facilitate prompt compliance with
581 the requirements of this subsection by an advertising platform
582 or a person placing an advertisement on an advertising platform
583 for transient rental of a vacation rental.

584 (2) An advertising platform must remove from public view
585 an advertisement or a listing from its online application,
586 software, website, or system within 15 business days after being
587 notified by the division in writing that the subject
588 advertisement or listing for the rental of a vacation rental
589 located in this state fails to display a valid license number
590 issued by the division.

591 (3) If a guest uses a payment system on or through an
592 advertising platform to pay for the rental of a vacation rental
593 located in this state, the advertising platform must collect and
594 remit all taxes due under ss. 125.0104, 125.0108, 212.03,
595 212.0305, and 212.055 related to the rental as provided in s.
596 212.03(2)(b).

597 (4) If the division has probable cause to believe that a
598 person not licensed by the division has violated this chapter or
599 any rule adopted pursuant thereto, the division may issue and
600 deliver to such person a notice to cease and desist from the

601 violation. The issuance of a notice to cease and desist does not
602 constitute agency action for which a hearing under s. 120.569 or
603 s. 120.57 may be sought. For the purpose of enforcing a cease
604 and desist notice, the division may file a proceeding in the
605 name of the state seeking the issuance of an injunction or a
606 writ of mandamus against any person who violates any provision
607 of the notice. If the division is required to seek enforcement
608 of the notice for a penalty pursuant to s. 120.69, it is
609 entitled to collect attorney fees and costs, together with any
610 cost of collection.

611 (5) The division may fine an advertising platform an
612 amount not to exceed \$1,000 per offense for violations of this
613 section or of the rules of the division. For the purposes of
614 this subsection, the division may regard as a separate offense
615 each day or portion of a day in which an advertising platform is
616 operated in violation of this section or rules of the division.
617 The division shall issue a written warning or notice and provide
618 the advertising platform 15 days to cure a violation before
619 commencing any legal proceeding under subsection (4).

620 (6) Advertising platforms shall adopt an
621 antidiscrimination policy to help prevent discrimination among
622 their users and shall inform all users of their services that it
623 is illegal to refuse accommodation to an individual based on
624 race, creed, color, sex, pregnancy, physical disability, or
625 national origin pursuant to s. 509.092.

626 (7) Advertising platforms that comply with the
627 requirements of this section are deemed to be in compliance with
628 the requirements of this chapter. This section does not create
629 and is not intended to create a private cause of action against
630 advertising platforms. An advertising platform may not be held
631 liable for any action it takes voluntarily in good faith in
632 relation to its users to comply with this chapter or the
633 advertising platform's terms of service.

634 Section 6. Subsections (10) and (11) are added to section
635 509.261, Florida Statutes, to read:

636 509.261 Revocation or suspension of licenses; fines;
637 procedure.—

638 (10) The division may revoke, refuse to issue or renew, or
639 suspend for a period of not more than 30 days a vacation rental
640 license when:

641 (a) The operation of the subject premises violates the
642 terms of an applicable lease or property restriction, including
643 any property restriction adopted pursuant to chapter 718,
644 chapter 719, or chapter 720, as determined by a final order of a
645 court of competent jurisdiction or a written decision by an
646 arbitrator authorized to arbitrate a dispute relating to the
647 subject property and a lease or property restriction;

648 (b) The owner or operator fails to provide proof of
649 registration, if required by local law, ordinance, or
650 regulation; or

651 (c) The premises and its owner are the subject of a final
 652 order or judgment lawfully directing the termination of the
 653 premises' use as a vacation rental.

654 (11) The division may suspend, for a period of not more
 655 than 30 days, a vacation rental license when the owner or
 656 operator has been found by the code enforcement board, pursuant
 657 to s. 162.06, to have two or more code violations related to the
 658 vacation rental during a period of 90 days. The division shall
 659 issue a written warning or notice and provide an opportunity to
 660 cure a violation before commencing any legal proceeding under
 661 this subsection.

662 Section 7. Paragraph (n) of subsection (2) of section
 663 775.21, Florida Statutes, is amended to read:

664 775.21 The Florida Sexual Predators Act.—

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

666 (n) "Temporary residence" means a place where the person
 667 abides, lodges, or resides, including, but not limited to,
 668 vacation, business, or personal travel destinations in or out of
 669 this state, for a period of 3 or more days in the aggregate
 670 during any calendar year and which is not the person's permanent
 671 address or, for a person whose permanent residence is not in
 672 this state, a place where the person is employed, practices a
 673 vocation, or is enrolled as a student for any period of time in
 674 this state. The term also includes a vacation rental, as defined
 675 in s. 509.242(1)(c), where a person lodges for 24 hours or more.

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

678 159.27 Definitions.—The following words and terms, unless
 679 the context clearly indicates a different meaning, shall have
 680 the following meanings:

681 (12) "Public lodging or restaurant facility" means
 682 property used for any public lodging establishment as defined in
 683 s. 509.242 or public food service establishment as defined in s.
 684 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
 685 necessary to, another facility qualifying under this part.

686 Section 9. Paragraph (jj) of subsection (7) of section
 687 212.08, Florida Statutes, is amended to read:

688 212.08 Sales, rental, use, consumption, distribution, and
 689 storage tax; specified exemptions.—The sale at retail, the
 690 rental, the use, the consumption, the distribution, and the
 691 storage to be used or consumed in this state of the following
 692 are hereby specifically exempt from the tax imposed by this
 693 chapter.

694 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 695 entity by this chapter do not inure to any transaction that is
 696 otherwise taxable under this chapter when payment is made by a
 697 representative or employee of the entity by any means,
 698 including, but not limited to, cash, check, or credit card, even
 699 when that representative or employee is subsequently reimbursed
 700 by the entity. In addition, exemptions provided to any entity by

701 | this subsection do not inure to any transaction that is
702 | otherwise taxable under this chapter unless the entity has
703 | obtained a sales tax exemption certificate from the department
704 | or the entity obtains or provides other documentation as
705 | required by the department. Eligible purchases or leases made
706 | with such a certificate must be in strict compliance with this
707 | subsection and departmental rules, and any person who makes an
708 | exempt purchase with a certificate that is not in strict
709 | compliance with this subsection and the rules is liable for and
710 | shall pay the tax. The department may adopt rules to administer
711 | this subsection.

712 | (jj) *Complimentary meals.*—Also exempt from the tax imposed
713 | by this chapter are food or drinks that are furnished as part of
714 | a packaged room rate by any person offering for rent or lease
715 | any transient living accommodations as described in s. 509.013
716 | ~~s. 509.013(4)(a)~~ which are licensed under part I of chapter 509
717 | and which are subject to the tax under s. 212.03, if a separate
718 | charge or specific amount for the food or drinks is not shown.
719 | Such food or drinks are considered to be sold at retail as part
720 | of the total charge for the transient living accommodations.
721 | Moreover, the person offering the accommodations is not
722 | considered to be the consumer of items purchased in furnishing
723 | such food or drinks and may purchase those items under
724 | conditions of a sale for resale.

725 | Section 10. Paragraph (b) of subsection (4) of section

726 316.1955, Florida Statutes, is amended to read:

727 316.1955 Enforcement of parking requirements for persons
728 who have disabilities.—

729 (4)

730 (b) Notwithstanding paragraph (a), a theme park or an
731 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
732 which provides parking in designated areas for persons who have
733 disabilities may allow any vehicle that is transporting a person
734 who has a disability to remain parked in a space reserved for
735 persons who have disabilities throughout the period the theme
736 park is open to the public for that day.

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

739 404.056 Environmental radiation standards and projects;
740 certification of persons performing measurement or mitigation
741 services; mandatory testing; notification on real estate
742 documents; rules.—

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

749
750 "RADON GAS: Radon is a naturally occurring radioactive gas

751 that, when it has accumulated in a building in sufficient
 752 quantities, may present health risks to persons who are exposed
 753 to it over time. Levels of radon that exceed federal and state
 754 guidelines have been found in buildings in Florida. Additional
 755 information regarding radon and radon testing may be obtained
 756 from your county health department."

757
 758 The requirements of this subsection do not apply to any
 759 residential transient occupancy, as described in s. 509.013 ~~s.~~
 760 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
 761 duration.

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

764 477.0135 Exemptions.—

765 (6) A license is not required of any individual providing
 766 makeup or special effects services in a theme park or
 767 entertainment complex to an actor, stunt person, musician,
 768 extra, or other talent, or providing makeup or special effects
 769 services to the general public. The term "theme park or
 770 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
 771 ~~509.013(9)~~.

772 Section 13. Paragraph (b) of subsection (2) of section
 773 509.221, Florida Statutes, is amended to read:

774 509.221 Sanitary regulations.—

775 (2)

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

780 Section 14. Paragraph (b) of subsection (5) of section
 781 553.5041, Florida Statutes, is amended to read:

782 553.5041 Parking spaces for persons who have
 783 disabilities.—

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

787 (b) If there are multiple entrances or multiple retail
 788 stores, the parking spaces must be dispersed to provide parking
 789 at the nearest accessible entrance. If a theme park or an
 790 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
 791 provides parking in several lots or areas from which access to
 792 the theme park or entertainment complex is provided, a single
 793 lot or area may be designated for parking by persons who have
 794 disabilities, if the lot or area is located on the shortest
 795 accessible route to an accessible entrance to the theme park or
 796 entertainment complex or to transportation to such an accessible
 797 entrance.

798 Section 15. Paragraph (b) of subsection (5) of section
 799 559.955, Florida Statutes, is amended to read:

800 559.955 Home-based businesses; local government

801 restrictions.—

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

803 (b) Local laws, ordinances, or regulations related to
 804 transient public lodging establishments, as defined in s.
 805 509.013 ~~s. 509.013(4)(a)1.~~, that are not otherwise preempted
 806 under chapter 509.

807 Section 16. Subsection (2) of section 705.17, Florida
 808 Statutes, is amended to read:

809 705.17 Exceptions.—

810 (2) Sections 705.1015-705.106 do not apply to any personal
 811 property lost or abandoned on premises located within a theme
 812 park or entertainment complex, as defined in s. 509.013 ~~s.~~
 813 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
 814 on the premises of a public food service establishment or a
 815 public lodging establishment licensed under part I of chapter
 816 509, if the owner or operator of such premises elects to comply
 817 with s. 705.185.

818 Section 17. Section 705.185, Florida Statutes, is amended
 819 to read:

820 705.185 Disposal of personal property lost or abandoned on
 821 the premises of certain facilities.—When any lost or abandoned
 822 personal property is found on premises located within a theme
 823 park or entertainment complex, as defined in s. 509.013 ~~s.~~
 824 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
 825 on the premises of a public food service establishment or a

826 public lodging establishment licensed under part I of chapter
827 509, if the owner or operator of such premises elects to comply
828 with this section, any lost or abandoned property must be
829 delivered to such owner or operator, who must take charge of the
830 property and make a record of the date such property was found.
831 If the property is not claimed by its owner within 30 days after
832 it is found, or a longer period of time as may be deemed
833 appropriate by the owner or operator of the premises, the owner
834 or operator of the premises may not sell and must dispose of the
835 property or donate it to a charitable institution that is exempt
836 from federal income tax under s. 501(c)(3) of the Internal
837 Revenue Code for sale or other disposal as the charitable
838 institution deems appropriate. The rightful owner of the
839 property may reclaim the property from the owner or operator of
840 the premises at any time before the disposal or donation of the
841 property in accordance with this section and the established
842 policies and procedures of the owner or operator of the
843 premises. A charitable institution that accepts an electronic
844 device, as defined in s. 815.03(9), access to which is not
845 secured by a password or other personal identification
846 technology, shall make a reasonable effort to delete all
847 personal data from the electronic device before its sale or
848 disposal.

849 Section 18. Section 717.1355, Florida Statutes, is amended
850 to read:

851 717.1355 Theme park and entertainment complex tickets.—
852 This chapter does not apply to any tickets for admission to a
853 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
854 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
855 recreational activity within such theme park or entertainment
856 complex.

857 Section 19. Subsection (8) of section 877.24, Florida
858 Statutes, is amended to read:

859 877.24 Nonapplication of s. 877.22.—Section 877.22 does
860 not apply to a minor who is:

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

864 Section 20. The application of this act does not supersede
865 any current or future declaration or declaration of condominium
866 adopted pursuant to chapter 718, Florida Statutes, cooperative
867 document adopted pursuant to chapter 719, Florida Statutes, or
868 declaration or declaration of covenant adopted pursuant to
869 chapter 720, Florida Statutes.

870 Section 21. (1) The Department of Revenue is authorized,
871 and all conditions are deemed to be met, to adopt emergency
872 rules pursuant to s. 120.54(4), Florida Statutes, for the
873 purpose of implementing s. 212.03, Florida Statutes, including
874 establishing procedures to facilitate the remittance of taxes.

875 (2) Notwithstanding any other law, emergency rules adopted

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876 | pursuant to subsection (1) are effective for 6 months after
877 | adoption and may be renewed during the pendency of procedures to
878 | adopt permanent rules addressing the subject of the emergency
879 | rules.

880 | (3) This section expires January 1, 2026.

881 | Section 22. Except as otherwise expressly provided in this
882 | act, this act shall take effect upon becoming a law.