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An act relating to vacation rentals; amending s. 212.03, F.S.; requiring advertising platforms or operators listing a vacation rental with an advertising platform to collect and remit specified taxes for certain vacation rental transactions; reordering and amending s. 509.013, F.S.; defining the term "advertising platform"; making technical changes; amending s. 509.032, F.S.; adding licensing to the regulated activities of public lodging establishments and public food service establishments which are preempted to the state; providing applicability; revising an exception to the prohibition against certain local regulation of vacation rentals; providing applicability; preempting the regulation of advertising platforms to the state; authorizing the adoption of local laws, ordinances, or regulations that require the registration of vacation rentals; authorizing local governments to adopt vacation rental registration programs and impose fines for failure to register; requiring a local government to prepare a business impact estimate under certain circumstances; authorizing local governments to charge a reasonable fee for processing registration applications; authorizing local laws, ordinances, or regulations to require annual renewal of a registration and to charge a reasonable fee for such renewal; providing that a change in ownership may require a new application for registration; authorizing local governments to charge

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a reasonable fee to inspect a vacation rental for a specified purpose; specifying requirements and procedures for, and limitations on, local vacation rental registration programs; authorizing local governments to fine vacation rental operators under certain circumstances; specifying procedures related to the imposition of fines; providing applicability relating to certain money judgment provisions; requiring local governments to issue a written notice of violation under certain circumstances; requiring the code enforcement board or special magistrate to make certain recommendations under specified circumstances; authorizing local governments to suspend a vacation rental registration for specified periods of time; prohibiting local governments from suspending a vacation rental registration for violations that are not directly related to the vacation rental premises; requiring local governments to provide notice of registration suspension, within a specified timeframe, to vacation rental operators and the Division of Hotels and Restaurants of the Department of Business and Professional Regulation; providing requirements for such notice; requiring, by a certain date, local governments to use the vacation rental information system to provide such notice to the division; providing that local governments may revoke or refuse to renew a vacation rental registration under certain circumstances; requiring local governments to provide notice of revocation of

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or refusal to renew a vacation rental registration to vacation rental operators and the division within a specified timeframe; requiring, by a certain date, local governments to use the vacation rental information system to provide such notice to the division; providing that vacation rental operators may appeal a denial, suspension, or revocation of, or a refusal to renew, the registration of a vacation rental; providing procedures for such appeal; providing construction; amending s. 509.241, F.S.; authorizing the division to issue temporary licenses upon receipt of vacation rental license applications while such applications are pending; providing for permanency of such licenses upon final agency action; requiring that a license issued by the division be conspicuously displayed to the public inside the licensed establishment; requiring that a vacation rental's registration number, if applicable, be conspicuously displayed inside the vacation rental in a specified location; requiring the division to assign a unique identifier on each vacation rental license which identifies each individual vacation rental dwelling or unit; creating s. 509.243, F.S.; requiring advertising platforms to require that persons placing advertisements or listings for vacation rentals include certain information in the advertisements or listings and attest to certain information; requiring advertising platforms to display certain information; requiring, as of a specified date, advertising

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platforms to remove from public view an advertisement or a listing under certain circumstances and provide certain information to the division; requiring the division, upon request, to share certain reports and records with the Department of Revenue, local tax authorities, and local governments; providing that such records may be used for auditing and enforcement purposes; requiring advertising platforms or operators listing a vacation rental with an advertising platform to collect and remit specified 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 issue cease and desist notices in certain circumstances; providing that issuance of such notice does not constitute an agency action; authorizing the division to file certain proceedings for the purpose of enforcing a cease and desist notice; authorizing the division to collect attorney fees and costs under certain circumstances; authorizing the division to impose a fine on advertising platforms for certain violations; requiring the division to issue written notice of violations to advertising platforms before commencing certain legal proceedings; requiring advertising platforms to adopt an antidiscrimination policy and to inform their users of the policy's provisions; providing construction; creating s. 509.244, F.S.;

defining the term "application program interface"; requiring the division, by a specified date, to create and maintain a certain vacation rental information system; specifying requirements for the system; amending s. 509.261, F.S.; authorizing the division to revoke, refuse to issue or renew, or suspend vacation rental licenses under certain circumstances; requiring the division to specify the number of the license number of the vacation rental dwelling or unit which has been revoked, not renewed, or suspended; requiring the division to input such status in the vacation rental information system; requiring that the division's vacation rental license suspension run concurrently with a local vacation rental registration suspension; amending ss. 159.27, 212.08, 316.1955, 404.056, 477.0135, 509.221, 553.5041, 559.955, 561.20, 705.17, 705.185, 717.1355, and 877.24, F.S.; conforming cross-references; providing construction; authorizing the Department of Revenue to adopt emergency rules; providing requirements and an expiration date for the emergency rules; providing for the expiration of such rulemaking authority; providing an appropriation; providing effective dates.

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

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Section 1. Effective January 1, 2025, subsection (2) of section 212.03, Florida Statutes, is amended to read:
212.03 Transient rentals tax; rate, procedure, enforcement,

exemptions.-

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- (2)(a) The tax provided for in this section is herein shall be in addition to the total amount of the rental, must 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 is 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 such 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 are 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 of such owner or lessor taxable under this chapter.
- (b) If a guest uses a payment system on or through an advertising platform as defined in s. 509.013 to pay for the rental of a vacation rental located in this state, the advertising platform, or the operator, as defined in s. 509.013, listing a vacation rental with an advertising platform, must collect and remit taxes as provided in this paragraph.
- 1. An advertising platform that owns, operates, or manages a vacation rental or that is related within the meaning of s.

- 267(b), s. 707(b), or s. 1504 of the Internal Revenue Code of

  176 1986, as amended, to a person who owns, operates, or manages the

  177 vacation rental shall collect and remit all taxes due under this

  178 section and ss. 125.0104, 125.0108, 205.044, 212.0305, and

  179 212.055 which are related to the rental.

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

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- In order to facilitate the remittance of such taxes, the department and counties that have elected to self-administer the taxes imposed under chapter 125 shall allow advertising platforms to register, collect, and remit such taxes.
- Section 2. Section 509.013, Florida Statutes, is reordered and amended to read:
  - 509.013 Definitions.—As used in this chapter, except as provided in subsection (14), the term:
  - (1) "Advertising platform" means a person as defined in s.
    1.01(3) which:
  - (a) Provides an online application, software, a website, or a system through which a vacation rental located in this state is advertised or held out to the public as available to rent for transient occupancy;
    - (b) Provides or maintains a marketplace for the renting of

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a vacation rental for transient occupancy; and

- (c) Provides a reservation or payment system that facilitates a transaction for the renting of a vacation rental for transient occupancy and for which the person collects or receives, directly or indirectly, a fee in connection with the reservation or payment service provided for the rental transaction.
- $\underline{\mbox{(3)}}$  "Division" means the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.
- (8) (2) "Operator" means the owner, licensee, proprietor, lessee, manager, assistant manager, or appointed agent of a public lodging establishment or public food service establishment.
- $\underline{(4)}$  "Guest" means any patron, customer, tenant, lodger, boarder, or occupant of a public lodging establishment or public food service establishment.
- (10) (a) (4) (a) "Public lodging establishment" includes a transient public lodging establishment as defined in subparagraph 2. subparagraph 1. and a nontransient public lodging establishment as defined in subparagraph 1 subparagraph 2.
- 2.1. "Transient public lodging establishment" means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

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

- License classifications of public lodging establishments, and the definitions therefor, are <u>as provided</u> <del>set out</del> in s. 509.242. For the purpose of licensure, the term does not include condominium common elements as defined in s. 718.103.
- (b) The following are excluded from the definitions in paragraph (a):
- 1. Any dormitory or other living or sleeping facility maintained by a public or private school, college, or university for the use of students, faculty, or visitors.
- 2. Any facility certified or licensed and regulated by the Agency for Health Care Administration or the Department of Children and Families or other similar place regulated under s. 381.0072.
- 3. Any place renting four rental units or less, unless the rental units are advertised or held out to the public to be places that are regularly rented to transients.
- 4. Any unit or group of units in a condominium, cooperative, or timeshare plan and any individually or collectively owned one-family, two-family, three-family, or four-family dwelling house or dwelling unit that is rented for periods of at least 30 days or 1 calendar month, whichever is

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less, and that is not advertised or held out to the public as a place regularly rented for periods of less than 1 calendar month, provided that no more than four rental units within a single complex of buildings are available for rent.

- 5. Any migrant labor camp or residential migrant housing permitted by the Department of Health under ss. 381.008-381.00895.
- 6. Any establishment inspected by the Department of Health and regulated by chapter 513.
- 7. A facility operated by a nonprofit which provides Any nonprofit organization that operates a facility providing housing only to patients, patients' families, and patients' caregivers and not to the general public.
- 8. Any apartment building inspected by the United States Department of Housing and Urban Development or other entity acting on the department's behalf which that is designated primarily as housing for persons at least 62 years of age. The division may require the operator of the apartment building to attest in writing that such building meets the criteria provided in this subparagraph. The division may adopt rules to implement this requirement.
- 9. Any roominghouse, boardinghouse, or other living or sleeping facility that may not be classified as a hotel, motel, timeshare project, vacation rental, nontransient apartment, bed and breakfast inn, or transient apartment under s. 509.242.
- (9)(a)(5)(a) "Public food service establishment" means any building, vehicle, place, or structure, or any room or division in a building, vehicle, place, or structure where food is prepared, served, or sold for immediate consumption on or in the

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

- (b) The following are excluded from the definition in paragraph (a):
- 1. Any place maintained and operated by a public or private school, college, or university:
  - a. For the use of students and faculty; or
- b. Temporarily, to serve such events as fairs, carnivals, food contests, cook-offs, and athletic contests.
- 2. Any eating place maintained and operated by a church or a religious, nonprofit fraternal, or nonprofit civic organization:
  - a. For the use of members and associates; or
- b. Temporarily, to serve such events as fairs, carnivals, food contests, cook-offs, or athletic contests.

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

3. Any eating place maintained and operated by an individual or entity at a food contest, cook-off, or a temporary event lasting from 1 to 3 days which is hosted by a church or a

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

- 4. Any eating place located on an airplane,  $\underline{a}$  train,  $\underline{a}$  bus, or a watercraft that which is a common carrier.
- 5. Any eating place maintained by a facility certified or licensed and regulated by the Agency for Health Care Administration or the Department of Children and Families or other similar place that is regulated under s. 381.0072.
- 6. Any place of business issued a permit or inspected by the Department of Agriculture and Consumer Services under s. 500.12.
- 7. Any place of business where the food available for consumption is limited to ice, beverages with or without garnishment, popcorn, or prepackaged items sold without additions or preparation.
- 8. Any theater, if the primary use is as a theater and if patron service is limited to food items customarily served to the admittees of theaters.
- 9. Any vending machine that dispenses any food or beverages other than potentially hazardous foods, as defined by division rule.
- 10. Any vending machine that dispenses potentially hazardous food and which is located in a facility regulated under s. 381.0072.
- 11. Any research and development test kitchen limited to the use of employees and which is not open to the general public.

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- $\underline{(2)}$  "Director" means the Director of the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.
- (11) (7) "Single complex of buildings" means all buildings or structures that are owned, managed, controlled, or operated under one business name and are situated on the same tract or plot of land that is not separated by a public street or highway.
- (12) "Temporary food service event" means any event of 30 days or less in duration where food is prepared, served, or sold to the general public.
- (13) (9) "Theme park or entertainment complex" means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.
- (14) (10) "Third-party provider" means, for purposes of s. 509.049, any provider of an approved food safety training program that provides training or such a training program to a public food service establishment that is not under common ownership or control with the provider.
- $\underline{(16)}$  "Transient establishment" means any public lodging establishment that is rented or leased to guests by an operator whose intention is that such guests' occupancy will be temporary.
- (17) (12) "Transient occupancy" means occupancy when it is the intention of the parties that the occupancy will be temporary. There is a rebuttable presumption that, when the dwelling unit occupied is not the sole residence of the guest,

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the occupancy is transient.

- (15) "Transient" means a guest in transient occupancy.
- $\underline{(6)}$  "Nontransient establishment" means any public lodging establishment that is rented or leased to guests by an operator whose intention is that the dwelling unit occupied will be the sole residence of the guest.
- (7) (15) "Nontransient occupancy" means occupancy when it is the intention of the parties that the occupancy will not be temporary. There is a rebuttable presumption that, when the dwelling unit occupied is the sole residence of the guest, the occupancy is nontransient.
- (5) (16) "Nontransient" means a guest in nontransient occupancy.
- Section 3. Paragraph (c) of subsection (3) and subsection (7) of section 509.032, Florida Statutes, are amended, and subsection (8) is added to that section, to read:

509.032 Duties.-

- (3) SANITARY STANDARDS; EMERGENCIES; TEMPORARY FOOD SERVICE EVENTS.—The division shall:
- (c) Administer a public notification process for temporary food service events and distribute educational materials that address safe food storage, preparation, and service procedures.
- 1. Sponsors of temporary food service events shall notify the division not less than 3 days before the scheduled event of the type of food service proposed, the time and location of the event, a complete list of food service vendors participating in the event, the number of individual food service facilities each vendor will operate at the event, and the identification number of each food service vendor's current license as a public food

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

- 2. The division shall keep a record of all notifications received for proposed temporary food service events and shall provide appropriate educational materials to the event sponsors and notify the event sponsors of the availability of the food-recovery brochure developed under s. 595.420.
- 3.a. Unless excluded under <u>s. 509.013(9)(b)</u> s. 509.013(5)(b), a public food service establishment or other food service vendor must obtain one of the following classes of license from the division: an individual license, for a fee of no more than \$105, for each temporary food service event in which it participates; or an annual license, for a fee of no more than \$1,000, which that entitles the licensee to participate in an unlimited number of food service events during the license period. The division shall establish license fees, by rule, and may limit the number of food service facilities a licensee may operate at a particular temporary food service event under a single license.
- b. Public food service establishments holding current licenses from the division may operate under the regulations of such a license at temporary food service events.
  - (7) PREEMPTION AUTHORITY.-
- (a) The regulation of public lodging establishments and public food service establishments, including, but not limited to, sanitation standards, <u>licensing</u>, inspections, training and

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testing of personnel, and matters related to the nutritional content and marketing of foods offered in such establishments, is preempted to the state. This paragraph does not preempt the authority of a local government or local enforcement district to conduct inspections of public lodging and public food service establishments for compliance with the Florida Building Code and the Florida Fire Prevention Code, pursuant to ss. 553.80 and 633.206.

- (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 and subsection (8) do does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011, including such a law, ordinance, or regulation that is amended to be less restrictive or to comply with the local registration requirements provided in subsection (8), or when a law, ordinance, or regulation adopted after June 1, 2011, regulates vacation rentals, if such law, ordinance, or regulation is less restrictive than a law, ordinance, or regulation that was in effect on June 1, 2011.
- (c) Paragraph (b) <u>and subsection (8) do does</u> not apply to any local law, ordinance, or regulation exclusively relating to property valuation as a criterion for vacation rental if the local law, ordinance, or regulation is required to be approved by the state land planning agency pursuant to an area of critical state concern designation.
- (d) Subsection (8) does not apply to any county law, ordinance, or regulation initially adopted on or before January 1, 2016, that established county registration requirements for rental of vacation rentals, and any amendments thereto adopted

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before January 1, 2024. Such county law, ordinance, or regulation may not be amended or altered except to be less restrictive or to adopt registration requirements as provided in subsection (8).

- $\underline{\mbox{ (e) The regulation of advertising platforms is preempted to}} \label{eq:constraint}$  the state.
- (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;
  REVOCATIONS; FINES.—Notwithstanding paragraph (7) (a), a local law, ordinance, or regulation may require the registration of vacation rentals with a local vacation rental registration program. Local governments may implement a vacation rental registration program pursuant to this subsection and may impose a fine for failure to register under the local program. A local government must prepare a business impact estimate in accordance with s. 125.66(3) or s. 166.041(4), as applicable, before implementing a vacation rental registration program.
- (a) A local government may charge a reasonable fee per unit for processing a registration application. A local law, ordinance, or regulation may require annual renewal of a registration and may charge a reasonable renewal fee per unit for processing of a registration renewal. However, if there is a change of ownership, the new owner may be required to submit a new application for registration. Subsequent to the registration of a vacation rental, a local government may charge a reasonable fee to inspect a vacation rental after registration for compliance with the Florida Building Code and the Florida Fire Prevention Code, described in ss. 553.80 and 633.206, respectively.
  - (b) As a condition of registration or renewal of a vacation

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rental, a local law, ordinance, or regulation establishing a local vacation rental registration program may only require the operator of a vacation rental to do the following:

- 1. Submit identifying information about the owner and the operator, if applicable, and the subject vacation rental premises.
- 2. Provide proof of a license with the unique identifier issued by the division to operate as a vacation rental.
- 3. Obtain all required tax registrations, receipts, or certificates issued by the Department of Revenue, a county, or a municipality.
- $\underline{\text{4. Update required information as necessary to ensure it is}}$  current.
- 5. Pay in full all recorded municipal or county code liens against the subject vacation rental premises.
- who is capable of responding to complaints or emergencies related to the vacation rental, including being available by telephone at a provided contact telephone number 24 hours a day, 7 days a week, and receiving legal notice of violations on behalf of the vacation rental operator.
- 7. State and comply with the maximum overnight occupancy of the vacation rental which does not exceed either two persons per bedroom, plus an additional two persons in one common area; or more than two persons per bedroom if there is at least 50 square feet per person, plus an additional two persons in one common area, whichever is greater.
- (c) Within 15 business days after receiving an application for registration of a vacation rental, a local government shall

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review the application for completeness and accept the registration of the vacation rental or issue a written notice of denial.

- 1. The vacation rental operator and the local government may agree to a reasonable request to extend the timeframes provided in this paragraph, particularly in the event of a force majeure or other extraordinary circumstance.
- 2. If a local government fails to accept or deny the registration within the timeframes provided in this paragraph, the application is deemed accepted.
- (d) If a local government denies a registration of a vacation rental, the local government must give written notice to the applicant. Such notice may be provided by United States mail or electronically. The notice must specify with particularity the factual reasons for the denial and include a citation to the applicable portions of the ordinance, rule, statute, or other legal authority for the denial of the registration. A local government may not prohibit an applicant from reapplying if the applicant cures the identified deficiencies.
- (e)1. Upon acceptance of a vacation rental registration, a local government shall assign a unique registration number to the vacation rental unit and provide the registration number or other indicia of registration to the vacation rental operator in writing or electronically.
- 2. A local government shall, within 5 days after acceptance of a vacation rental registration, provide the registration number to the division.
  - (f)1. A local government may fine a vacation rental

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operator up to \$500 if he or she:

- <u>a. Fails to continue to meet the registration requirements</u> in paragraph (b); or
- b. Is operating a vacation rental without registering it with the local government as a vacation rental.
- 2. Before issuing a fine for a violation of subparagraphs
  (b)1.-6., the local government shall issue written notice of
  such violation and provide a vacation rental operator 15 days to
  cure the violation. If the vacation rental operator has not
  cured the violation within the 15 days, the local government may
  issue a fine.
- (g) A certified copy of an order imposing a fine may be recorded in the public records and thereafter constitutes a lien against the real property on which the violation occurred. Upon petition to the circuit court, such order is enforceable in the same manner as a court judgment by the sheriffs of this state, including execution and levy against the personal property of the violator, but such order may not be deemed to be a court judgment except for enforcement purposes. A fine imposed pursuant to this subsection will continue to accrue until the violator comes into compliance or until judgment is rendered in a suit filed pursuant to this section, whichever occurs first. A lien arising from a fine imposed pursuant to this subsection runs in favor of the local government, and the local government shall execute a satisfaction or release of lien upon full payment. If such lien remains unpaid 3 months or more after the filing of the lien, the local government may foreclose on the lien against the real property on which the violation occurred or sue to recover a money judgment for the amount of the lien,

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plus accrued interest. A lien created pursuant to this part may not be foreclosed on real property that is a homestead under s. 4, Art. X of the State Constitution. The money judgment provisions of this section do not apply to real property or personal property that is covered under s. 4(a), Art. X of the State Constitution.

- (h)1. If a code violation related to the vacation rental is found by the code enforcement board or special magistrate to be a material violation of a local law, ordinance, or regulation that does not solely apply to vacation rentals, and the violation is directly related to the vacation rental premises, the local government must issue a written notice of such violation.
- 2. If a code violation related to the vacation rental is found to be a material violation of a local law, ordinance, or regulation as described in subparagraph 1., the code enforcement board or special magistrate must make a recommendation to the local government as to whether a vacation rental registration should be suspended.
- 3. The code enforcement board or special magistrate must recommend the suspension of the vacation rental registration if there are:
- a. One or more violations on 5 separate days during a 60-day period;
- b. One or more violations on 5 separate days during a 30-day period; or
- $\underline{\text{c. One or more violations after two prior suspensions of}}$  the vacation rental registration.
  - 4. If the code enforcement board or special magistrate

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recommends suspension of a vacation rental registration, a local government may suspend such registration for a period of:

- a. Up to 30 days for one or more violations on 5 separate days during a 60-day period;
- b. Up to 60 days for one or more violations on 5 separate days during a 30-day period; or
- c. Up to 90 days for one or more violations after two prior suspensions of a vacation rental registration.
- 5. A local government may not suspend a vacation rental registration for violations of a local law, ordinance, or regulation which are not directly related to the vacation rental premises.
- 6. A local government shall provide notice of the suspension of a vacation rental registration to the vacation rental operator and the division within 5 days after the suspension. The notice must include the start date of the suspension, which must be at least 21 days after the suspension notice is sent to the vacation rental operator and the division. Effective January 1, 2026, a local government shall use the vacation rental information system described in s. 509.244 to provide notice of the suspension of a vacation rental registration to the division.
- (i)1. A local government may revoke or refuse to renew a vacation rental registration if:
- <u>a. A vacation rental registration has been suspended three</u>
  times pursuant to paragraph (h);
- b. There is an unsatisfied, recorded municipal lien or county lien on the real property of the vacation rental.

  However, the local government shall allow the vacation rental

operator at least 60 days before the revocation of a
registration to satisfy the recorded municipal lien or county
lien; or

- c. The vacation rental premises and its owner are the subject of a final order or judgment by a court of competent jurisdiction lawfully directing the termination of the premises' use as a vacation rental.
- 2. A local government shall provide notice within 5 days after the revocation of, or refusal to renew, a vacation rental registration to the vacation rental operator and the division.

  The notice must include the date of revocation or nonrenewal, which must be at least 21 days after the date such notice is sent to the vacation rental operator and the division. Effective January 1, 2026, a local government shall use the vacation rental information system described in s. 509.244 to provide notice of the revocation of or refusal to renew a vacation rental registration to the division.
- (j) A vacation rental operator may appeal a denial, suspension, or revocation of a vacation rental registration, or a refusal to renew such registration, to the circuit court. An appeal must be filed within 30 days after the issuance of the denial, suspension, or revocation of, or refusal to renew, the vacation rental registration. The court may assess and award reasonable attorney fees and costs and damages to the prevailing party.

This subsection does not prohibit a local government from establishing a local law, ordinance, or regulation if it is uniformly applied without regard to whether the residential

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property is used as a vacation rental.

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

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

- (2) APPLICATION FOR LICENSE.—Each person who plans to open a public lodging establishment or a public food service establishment shall apply for and receive a license from the division before prior to the commencement of operation. A condominium association, as defined in s. 718.103, which does not own any units classified as vacation rentals or timeshare projects under s. 509.242(1)(c) or (g) is not required to apply for or receive a public lodging establishment license. Upon receiving an application for a vacation rental license, the division may grant a temporary license that authorizes the vacation rental to begin operation while the application is pending. The temporary license becomes permanent upon final agency action regarding the license application that grants the vacation rental license.
- (3) DISPLAY OF LICENSE.—A Any license issued by the division must shall be conspicuously displayed to the public inside in the office or lobby of the licensed establishment. Public food service establishments that which offer catering services must shall display their license number on all advertising for catering services. The vacation rental's local registration number must, if applicable, be conspicuously displayed inside the vacation rental inside the unit in a visible location.

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- (5) UNIQUE IDENTIFIER.—The division shall assign a unique identifier on each vacation rental license which identifies each individual vacation rental dwelling or unit.
- Section 5. Effective January 1, 2025, section 509.243, Florida Statutes, is created to read:
  - 509.243 Advertising platforms.—
- (1) An advertising platform shall require that a person who places an advertisement or a listing of a vacation rental which offers it for rent do all of the following:
- (a) Include in the advertisement or listing the vacation rental license number with the associated unique identifier and, if applicable, the local registration number.
- (b) Attest to the best of the person's knowledge that the vacation rental's license with the associated unique identifier and, if applicable, its local registration are current and valid and that all related information is accurately stated in the advertisement.
- (2) An advertising platform shall display the vacation rental license number with the associated unique identifier, and, if applicable, the local registration number.
  - (3) Effective January 1, 2026, an advertising platform:
- (a) Shall remove from public view an advertisement or a listing from its online application, software, website, or system within 15 business days after notification that a vacation rental license, or if applicable, a local registration:
  - 1. Has been suspended, revoked, or not renewed; or
- 2. Fails to display a valid vacation rental license number with the associated unique identifier or, if applicable, a local registration number.

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- (b) Shall provide to the division on a quarterly basis, in a manner compatible with the vacation rental information system described in s. 509.244, a list of all vacation rentals located in this state which are advertised on its platform. The list must include the following information:
- 1. The uniform resource locator for the Internet address of the vacation rental advertisement; and
- 2. The vacation rental license number with the associated unique identifier, and, if applicable, the local registration number.
- (4) If a guest uses a payment system on or through an advertising platform to pay for the rental of a vacation rental located in this state, the advertising platform, or the operator, as defined in s. 509.013, listing a vacation rental with an advertising platform, must collect and remit all taxes due under ss. 125.0104, 125.0108, 205.044, 212.03, 212.0305, and 212.055 related to the rental as provided in s. 212.03(2)(b).
- (5) If the division has probable cause to believe that a person not licensed by the division has violated this chapter or any rule adopted pursuant thereto, the division may issue and deliver to such person a notice to cease and desist from the violation. The issuance of a notice to cease and desist does not constitute agency action for which a hearing under s. 120.569 or s. 120.57 may be sought. For the purpose of enforcing a cease and desist notice, the division may file a proceeding in the name of the state seeking the issuance of an injunction or a writ of mandamus against any person who violates any provision of the notice. If the division is required to seek enforcement of the notice for a penalty pursuant to s. 120.69, it is

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entitled to collect attorney fees and costs, together with any
cost of collection.

- (6) The division may fine an advertising platform an amount not to exceed \$1,000 per offense for each violation of this section or of division rule. For the purposes of this subsection, the division may regard as a separate offense each day or portion of a day in which an advertising platform is operated in violation of this section or rules of the division. The division shall issue to the advertising platform a written notice of any violation and provide it 15 days to cure the violation before commencing any legal proceeding under subsection (5).
- (7) An advertising platform shall adopt an antidiscrimination policy to help prevent discrimination by its users and shall inform all users that it is illegal to refuse accommodation to an individual based on race, creed, color, sex, pregnancy, physical disability, or national origin, as provided in s. 509.092.
- (8) This section does not create a private cause of action against advertising platforms. An advertising platform may not be held liable for any action that it takes voluntarily and in good faith in relation to its users in compliance with this chapter or the advertising platform's terms of service.
- Section 6. Section 509.244, Florida Statutes, is created to read:
  - 509.244 Vacation rental information system.-
- (1) As used in this section, the term "application program interface" means a predefined protocol for reading or writing data across a network using a file system or a database.

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- (2) By July 1, 2025, the division shall create and maintain a vacation rental information system readily accessible through an application program interface. At a minimum, the system must do all of the following:
- (a) Facilitate prompt compliance with this chapter by a licensee or an advertising platform.
- (b) Allow advertising platforms to search by vacation rental license number with the associated unique identifier, applicable local registration number, and a listing status field that indicates whether the premises is compliant with applicable license and registration requirements to allow a platform to determine whether it may advertise the vacation rental.
- (c) Allow local government users to notify the division of a revocation or failure to renew, or the period of suspension of, a local registration, if applicable.
- (d) Provide a system interface to allow local governments and advertising platforms to verify the status of a vacation rental license and a local registration of a vacation rental, if applicable.
- (e) Allow a registered user to subscribe to receive automated notifications of changes to the license and registration status of a vacation rental, including any license revocation, local registration revocation, period of suspension imposed by the division or local government, or failure to renew a license or local registration.
- Section 7. Subsection (11) is added to section 509.261, Florida Statutes, to read:
- 509.261 Revocation or suspension of licenses; fines; procedure.—

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- (11) (a) The division may revoke, refuse to issue or renew, or suspend for a period of not more than 30 days or the period of suspension as provided in s. 509.032(8) a license of a vacation rental for any of the following reasons:
- 1. Operation of the subject premises violates the terms of an applicable lease or property restriction, including any property restriction adopted pursuant to chapter 718, chapter 719, or chapter 720, as determined by a final order of a court of competent jurisdiction or a written decision by an arbitrator authorized to arbitrate a dispute relating to the subject premises and a lease or property restriction.
- 2. Local registration of the vacation rental is suspended or revoked by a local government as provided in s. 509.032(8).
- 3. The vacation rental premises and its owner are the subject of a final order or judgment lawfully directing the termination of the premises' use as a vacation rental.
- (b) The division must specify the license number with the associated unique identifier of the vacation rental dwelling or unit which has been revoked, not renewed, or suspended and input such status in the vacation rental information system described in s. 509.244.
- (c) If the division suspends a license for the reason specified in subparagraph (a)2., the suspension must run concurrently with the local registration suspension.
- Section 8. Subsection (12) of section 159.27, Florida Statutes, is amended to read:
- 159.27 Definitions.—The following words and terms, unless the context clearly indicates a different meaning, shall have the following meanings:

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

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

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

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and

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shall pay the tax. The department may adopt rules to administer this subsection.

(jj) Complimentary meals.—Also exempt from the tax imposed by this chapter are food or drinks that are furnished as part of a packaged room rate by any person offering for rent or lease any transient public lodging establishments living accommodations as described in s. 509.013(10)(a) s. 509.013(4)(a) which are licensed under part I of chapter 509 and which are subject to the tax under s. 212.03, if a separate charge or specific amount for the food or drinks is not shown. Such food or drinks are considered to be sold at retail as part of the total charge for the transient living accommodations. Moreover, the person offering the accommodations is not considered to be the consumer of items purchased in furnishing such food or drinks and may purchase those items under conditions of a sale for resale.

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

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

(4)

(b) Notwithstanding paragraph (a), a theme park or an entertainment complex as defined in  $\underline{s.509.013}$   $\underline{s.509.013(9)}$  which provides parking in designated areas for persons who have disabilities may allow any vehicle that is transporting a person who has a disability to remain parked in a space reserved for persons who have disabilities throughout the period the theme park is open to the public for that day.

Section 11. Subsection (5) of section 404.056, Florida

Statutes, is amended to read:

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

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

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

The requirements of this subsection do not apply to any residential transient occupancy, as described in  $\underline{s.509.013}$   $\underline{s.509.013}$  provided that such occupancy is 45 days or less in duration.

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

477.0135 Exemptions.-

(6) A license is not required of any individual providing makeup or special effects services in a theme park or

entertainment complex to an actor, stunt person, musician, extra, or other talent, or providing makeup or special effects services to the general public. The term "theme park or entertainment complex" has the same meaning as in  $\underline{s.509.013}$   $\underline{s.509.013}$ .

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

509.221 Sanitary regulations.-

(2)

(b) Within a theme park or entertainment complex as defined in  $\underline{s.509.013}$   $\underline{s.509.013(9)}$ , the bathrooms are not required to be in the same building as the public food service establishment, so long as they are reasonably accessible.

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

553.5041 Parking spaces for persons who have disabilities.-

- (5) Accessible perpendicular and diagonal accessible parking spaces and loading zones must be designed and located to conform to ss. 502 and 503 of the standards.
- (b) If there are multiple entrances or multiple retail stores, the parking spaces must be dispersed to provide parking at the nearest accessible entrance. If a theme park or an entertainment complex as defined in  $\underline{s.\ 509.013}\ \underline{s.\ 509.013(9)}$  provides parking in several lots or areas from which access to the theme park or entertainment complex is provided, a single lot or area may be designated for parking by persons who have disabilities, if the lot or area is located on the shortest accessible route to an accessible entrance to the theme park or entertainment complex or to transportation to such an accessible

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

559.955 Home-based businesses; local government restrictions.—

- (5) The application of this section does not supersede:
- (b) Local laws, ordinances, or regulations related to transient public lodging establishments, as defined in  $\underline{s}$ .  $\underline{509.013(10)(a)2}$ . which  $\underline{s}$ .  $\underline{509.013(4)(a)1}$ ., that are not otherwise preempted under chapter 509.

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

561.20 Limitation upon number of licenses issued.-

(7)

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

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

705.17 Exceptions.

(2) Sections 705.1015-705.106 do not apply to any personal property lost or abandoned on premises located within a theme

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park or entertainment complex, as defined in <u>s. 509.013</u> <del>s.</del> <del>509.013(9)</del>, or operated as a zoo, a museum, or an aquarium, or on the premises of a public food service establishment or a public lodging establishment licensed under part I of chapter 509, if the owner or operator of such premises elects to comply with s. 705.185.

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

705.185 Disposal of personal property lost or abandoned on the premises of certain facilities. - When any lost or abandoned personal property is found on premises located within a theme park or entertainment complex, as defined in s. 509.013 s. 509.013(9), or operated as a zoo, a museum, or an aquarium, or on the premises of a public food service establishment or a public lodging establishment licensed under part I of chapter 509, if the owner or operator of such premises elects to comply with this section, any lost or abandoned property must be delivered to such owner or operator, who must take charge of the property and make a record of the date such property was found. If the property is not claimed by its owner within 30 days after it is found, or a longer period of time as may be deemed appropriate by the owner or operator of the premises, the owner or operator of the premises may not sell and must dispose of the property or donate it to a charitable institution that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code for sale or other disposal as the charitable institution deems appropriate. The rightful owner of the property may reclaim the property from the owner or operator of the premises at any time before the disposal or donation of the

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property in accordance with this section and the established policies and procedures of the owner or operator of the premises. A charitable institution that accepts an electronic device, as defined in s. 815.03(9), access to which is not secured by a password or other personal identification technology, shall make a reasonable effort to delete all personal data from the electronic device before its sale or disposal.

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

717.1355 Theme park and entertainment complex tickets.—This chapter does not apply to any tickets for admission to a theme park or entertainment complex as defined in  $\underline{s.509.013}$   $\underline{s.509.013}$ , or to any tickets to a permanent exhibition or recreational activity within such theme park or entertainment complex.

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

- 877.24 Nonapplication of s. 877.22.—Section 877.22 does not apply to a minor who is:
- (8) Attending an organized event held at and sponsored by a theme park or entertainment complex as defined in  $\underline{s. 509.013} \ \underline{s.} 509.013(9)$ .

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

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

- (2) Notwithstanding any other law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
  - (3) This section expires January 1, 2026.

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

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