

2024280e2

1 A bill to be entitled
2 An act relating to vacation rentals; amending s.
3 212.03, F.S.; requiring advertising platforms or
4 operators listing a vacation rental with an
5 advertising platform to collect and remit specified
6 taxes for certain vacation rental transactions;
7 reordering and amending s. 509.013, F.S.; defining the
8 term "advertising platform"; making technical changes;
9 amending s. 509.032, F.S.; adding licensing to the
10 regulated activities of public lodging establishments
11 and public food service establishments which are
12 preempted to the state; providing applicability;
13 revising an exception to the prohibition against
14 certain local regulation of vacation rentals;
15 providing applicability; preempting the regulation of
16 advertising platforms to the state; authorizing the
17 adoption of local laws, ordinances, or regulations
18 that require the registration of vacation rentals;
19 authorizing local governments to adopt vacation rental
20 registration programs and impose fines for failure to
21 register; requiring a local government to prepare a
22 business impact estimate under certain circumstances;
23 authorizing local governments to charge a reasonable
24 fee for processing registration applications;
25 authorizing local laws, ordinances, or regulations to
26 require annual renewal of a registration and to charge
27 a reasonable fee for such renewal; providing that a
28 change in ownership may require a new application for
29 registration; authorizing local governments to charge

2024280e2

30 a reasonable fee to inspect a vacation rental for a
31 specified purpose; specifying requirements and
32 procedures for, and limitations on, local vacation
33 rental registration programs; authorizing local
34 governments to fine vacation rental operators under
35 certain circumstances; specifying procedures related
36 to the imposition of fines; providing applicability
37 relating to certain money judgment provisions;
38 requiring local governments to issue a written notice
39 of violation under certain circumstances; requiring
40 the code enforcement board or special magistrate to
41 make certain recommendations under specified
42 circumstances; authorizing local governments to
43 suspend a vacation rental registration for specified
44 periods of time; prohibiting local governments from
45 suspending a vacation rental registration for
46 violations that are not directly related to the
47 vacation rental premises; requiring local governments
48 to provide notice of registration suspension, within a
49 specified timeframe, to vacation rental operators and
50 the Division of Hotels and Restaurants of the
51 Department of Business and Professional Regulation;
52 providing requirements for such notice; requiring, by
53 a certain date, local governments to use the vacation
54 rental information system to provide such notice to
55 the division; providing that local governments may
56 revoke or refuse to renew a vacation rental
57 registration under certain circumstances; requiring
58 local governments to provide notice of revocation of

2024280e2

59 or refusal to renew a vacation rental registration to
60 vacation rental operators and the division within a
61 specified timeframe; requiring, by a certain date,
62 local governments to use the vacation rental
63 information system to provide such notice to the
64 division; providing that vacation rental operators may
65 appeal a denial, suspension, or revocation of, or a
66 refusal to renew, the registration of a vacation
67 rental; providing procedures for such appeal;
68 providing construction; amending s. 509.241, F.S.;
69 authorizing the division to issue temporary licenses
70 upon receipt of vacation rental license applications
71 while such applications are pending; providing for
72 permanency of such licenses upon final agency action;
73 requiring that a license issued by the division be
74 conspicuously displayed to the public inside the
75 licensed establishment; requiring that a vacation
76 rental's registration number, if applicable, be
77 conspicuously displayed inside the vacation rental in
78 a specified location; requiring the division to assign
79 a unique identifier on each vacation rental license
80 which identifies each individual vacation rental
81 dwelling or unit; creating s. 509.243, F.S.; requiring
82 advertising platforms to require that persons placing
83 advertisements or listings for vacation rentals
84 include certain information in the advertisements or
85 listings and attest to certain information; requiring
86 advertising platforms to display certain information;
87 requiring, as of a specified date, advertising

2024280e2

88 platforms to remove from public view an advertisement
89 or a listing under certain circumstances and provide
90 certain information to the division; requiring the
91 division, upon request, to share certain reports and
92 records with the Department of Revenue, local tax
93 authorities, and local governments; providing that
94 such records may be used for auditing and enforcement
95 purposes; requiring advertising platforms or operators
96 listing a vacation rental with an advertising platform
97 to collect and remit specified taxes for certain
98 transactions; authorizing the division to issue and
99 deliver a notice to cease and desist for certain
100 violations; providing that such notice does not
101 constitute agency action for which certain hearings
102 may be sought; authorizing the division to issue cease
103 and desist notices in certain circumstances; providing
104 that issuance of such notice does not constitute an
105 agency action; authorizing the division to file
106 certain proceedings for the purpose of enforcing a
107 cease and desist notice; authorizing the division to
108 collect attorney fees and costs under certain
109 circumstances; authorizing the division to impose a
110 fine on advertising platforms for certain violations;
111 requiring the division to issue written notice of
112 violations to advertising platforms before commencing
113 certain legal proceedings; requiring advertising
114 platforms to adopt an antidiscrimination policy and to
115 inform their users of the policy's provisions;
116 providing construction; creating s. 509.244, F.S.;

2024280e2

117 defining the term "application program interface";
118 requiring the division, by a specified date, to create
119 and maintain a certain vacation rental information
120 system; specifying requirements for the system;
121 amending s. 509.261, F.S.; authorizing the division to
122 revoke, refuse to issue or renew, or suspend vacation
123 rental licenses under certain circumstances; requiring
124 the division to specify the number of the license
125 number of the vacation rental dwelling or unit which
126 has been revoked, not renewed, or suspended; requiring
127 the division to input such status in the vacation
128 rental information system; requiring that the
129 division's vacation rental license suspension run
130 concurrently with a local vacation rental registration
131 suspension; amending ss. 159.27, 212.08, 316.1955,
132 404.056, 477.0135, 509.221, 553.5041, 559.955, 561.20,
133 705.17, 705.185, 717.1355, and 877.24, F.S.;

134 conforming cross-references; providing construction;
135 authorizing the Department of Revenue to adopt
136 emergency rules; providing requirements and an
137 expiration date for the emergency rules; providing for
138 the expiration of such rulemaking authority; providing
139 an appropriation; providing effective dates.

140
141 Be It Enacted by the Legislature of the State of Florida:

142
143 Section 1. Effective January 1, 2025, subsection (2) of
144 section 212.03, Florida Statutes, is amended to read:
145 212.03 Transient rentals tax; rate, procedure, enforcement,

2024280e2

146 exemptions.-

147 (2) (a) The tax provided for in this section is ~~herein shall~~
148 ~~be~~ in addition to the total amount of the rental, must ~~shall~~ be
149 charged by the lessor or person receiving the rent in and by
150 said rental arrangement to the lessee or person paying the
151 rental, and is ~~shall be~~ due and payable at the time of the
152 receipt of such rental payment by the lessor or person, as
153 defined in this chapter, who receives such ~~said~~ rental or
154 payment. The owner, lessor, or person receiving the rent shall
155 remit the tax to the department at the times and in the manner
156 hereinafter provided for dealers to remit taxes under this
157 chapter. The same duties imposed by this chapter upon dealers in
158 tangible personal property respecting the collection and
159 remission of the tax; the making of returns; the keeping of
160 books, records, and accounts; and the compliance with the rules
161 and regulations of the department in the administration of this
162 chapter ~~shall~~ apply to and are ~~be~~ binding upon all persons who
163 manage or operate hotels, apartment houses, roominghouses,
164 tourist and trailer camps, and the rental of condominium units,
165 and to all persons who collect or receive such rents on behalf
166 of such owner or lessor taxable under this chapter.

167 (b) If a guest uses a payment system on or through an
168 advertising platform as defined in s. 509.013 to pay for the
169 rental of a vacation rental located in this state, the
170 advertising platform, or the operator, as defined in s. 509.013,
171 listing a vacation rental with an advertising platform, must
172 collect and remit taxes as provided in this paragraph.

173 1. An advertising platform that owns, operates, or manages
174 a vacation rental or that is related within the meaning of s.

2024280e2

175 267(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
181 not apply shall collect and remit all taxes due from the owner,
182 operator, or manager under this section and ss. 125.0104,
183 125.0108, 205.044, 212.0305, and 212.055 which are related to
184 the rental. Of the total amount paid by the lessee or rentee,
185 the amount retained by the advertising platform for reservation
186 or payment services is not taxable under this section or ss.
187 125.0104, 125.0108, 205.044, 212.0305, and 212.055.

188
189 In order to facilitate the remittance of such taxes, the
190 department and counties that have elected to self-administer the
191 taxes imposed under chapter 125 shall allow advertising
192 platforms to register, collect, and remit such taxes.

193 Section 2. Section 509.013, Florida Statutes, is reordered
194 and amended to read:

195 509.013 Definitions.—As used in this chapter, except as
196 provided in subsection (14), the term:

197 (1) "Advertising platform" means a person as defined in s.
198 1.01(3) which:

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

203 (b) Provides or maintains a marketplace for the renting of

2024280e2

204 a vacation rental for transient occupancy; and

205 (c) Provides a reservation or payment system that
206 facilitates a transaction for the renting of a vacation rental
207 for transient occupancy and for which the person collects or
208 receives, directly or indirectly, a fee in connection with the
209 reservation or payment service provided for the rental
210 transaction.

211 (3)~~(1)~~ "Division" means the Division of Hotels and
212 Restaurants of the Department of Business and Professional
213 Regulation.

214 (8)~~(2)~~ "Operator" means the owner, licensee, proprietor,
215 lessee, manager, assistant manager, or appointed agent of a
216 public lodging establishment or public food service
217 establishment.

218 (4)~~(3)~~ "Guest" means any patron, customer, tenant, lodger,
219 boarder, or occupant of a public lodging establishment or public
220 food service establishment.

221 (10) (a)~~(4) (a)~~ "Public lodging establishment" includes a
222 transient public lodging establishment as defined in
223 subparagraph 2. ~~subparagraph 1.~~ and a nontransient public
224 lodging establishment as defined in subparagraph 1 ~~subparagraph~~
225 2.

226 2.1~~.~~ "Transient public lodging establishment" means any
227 unit, group of units, dwelling, building, or group of buildings
228 within a single complex of buildings which is rented to guests
229 more than three times in a calendar year for periods of less
230 than 30 days or 1 calendar month, whichever is less, or which is
231 advertised or held out to the public as a place regularly rented
232 to guests.

2024280e2

233 ~~1.2.~~ "Nontransient public lodging establishment" means any
234 unit, group of units, dwelling, building, or group of buildings
235 within a single complex of buildings which is rented to guests
236 for periods of at least 30 days or 1 calendar month, whichever
237 is less, or which is advertised or held out to the public as a
238 place regularly rented to guests for periods of at least 30 days
239 or 1 calendar month.

240
241 License classifications of public lodging establishments, and
242 the definitions therefor, are as provided ~~set out~~ in s. 509.242.
243 For the purpose of licensure, the term does not include
244 condominium common elements as defined in s. 718.103.

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

247 1. Any dormitory or other living or sleeping facility
248 maintained by a public or private school, college, or university
249 for the use of students, faculty, or visitors.

250 2. Any facility certified or licensed and regulated by the
251 Agency for Health Care Administration or the Department of
252 Children and Families or other similar place regulated under s.
253 381.0072.

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

257 4. Any unit or group of units in a condominium,
258 cooperative, or timeshare plan and any individually or
259 collectively owned one-family, two-family, three-family, or
260 four-family dwelling house or dwelling unit that is rented for
261 periods of at least 30 days or 1 calendar month, whichever is

2024280e2

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

266 5. Any migrant labor camp or residential migrant housing
267 permitted by the Department of Health under ss. 381.008-
268 381.00895.

269 6. Any establishment inspected by the Department of Health
270 and regulated by chapter 513.

271 7. A facility operated by a nonprofit which provides ~~Any~~
272 ~~nonprofit organization that operates a facility providing~~
273 housing only to patients, patients' families, and patients'
274 caregivers and not to the general public.

275 8. Any apartment building inspected by the United States
276 Department of Housing and Urban Development or other entity
277 acting on the department's behalf which ~~that~~ is designated
278 primarily as housing for persons at least 62 years of age. The
279 division may require the operator of the apartment building to
280 attest in writing that such building meets the criteria provided
281 in this subparagraph. The division may adopt rules to implement
282 this requirement.

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

287 (9) (a) (5) (a) "Public food service establishment" means any
288 building, vehicle, place, or structure, or any room or division
289 in a building, vehicle, place, or structure where food is
290 prepared, served, or sold for immediate consumption on or in the

2024280e2

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

298 (b) The following are excluded from the definition in
299 paragraph (a):

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

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

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

305 2. Any eating place maintained and operated by a church or
306 a religious, nonprofit fraternal, or nonprofit civic
307 organization:

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

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

311
312 Upon request by the division, a church or a religious, nonprofit
313 fraternal, or nonprofit civic organization claiming an exclusion
314 under this subparagraph must provide the division documentation
315 of its status as a church or a religious, nonprofit fraternal,
316 or nonprofit civic organization.

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

2024280e2

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

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

326 5. Any eating place maintained by a facility certified or
327 licensed and regulated by the Agency for Health Care
328 Administration or the Department of Children and Families or
329 other similar place that is regulated under s. 381.0072.

330 6. Any place of business issued a permit or inspected by
331 the Department of Agriculture and Consumer Services under s.
332 500.12.

333 7. Any place of business where the food available for
334 consumption is limited to ice, beverages with or without
335 garnishment, popcorn, or prepackaged items sold without
336 additions or preparation.

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

340 9. Any vending machine that dispenses any food or beverages
341 other than potentially hazardous foods, as defined by division
342 rule.

343 10. Any vending machine that dispenses potentially
344 hazardous food and which is located in a facility regulated
345 under s. 381.0072.

346 11. Any research and development test kitchen limited to
347 the use of employees and which is not open to the general
348 public.

2024280e2

349 (2)~~(6)~~ "Director" means the Director of the Division of
350 Hotels and Restaurants of the Department of Business and
351 Professional Regulation.

352 (11)~~(7)~~ "Single complex of buildings" means all buildings
353 or structures that are owned, managed, controlled, or operated
354 under one business name and are situated on the same tract or
355 plot of land that is not separated by a public street or
356 highway.

357 (12)~~(8)~~ "Temporary food service event" means any event of
358 30 days or less in duration where food is prepared, served, or
359 sold to the general public.

360 (13)~~(9)~~ "Theme park or entertainment complex" means a
361 complex comprised of at least 25 contiguous acres owned and
362 controlled by the same business entity and which contains
363 permanent exhibitions and a variety of recreational activities
364 and has a minimum of 1 million visitors annually.

365 (14)~~(10)~~ "Third-party provider" means, for purposes of s.
366 509.049, any provider of an approved food safety training
367 program that provides training or such a training program to a
368 public food service establishment that is not under common
369 ownership or control with the provider.

370 (16)~~(11)~~ "Transient establishment" means any public lodging
371 establishment that is rented or leased to guests by an operator
372 whose intention is that such guests' occupancy will be
373 temporary.

374 (17)~~(12)~~ "Transient occupancy" means occupancy when it is
375 the intention of the parties that the occupancy will be
376 temporary. There is a rebuttable presumption that, when the
377 dwelling unit occupied is not the sole residence of the guest,

2024280e2

378 the occupancy is transient.

379 (15)~~(13)~~ "Transient" means a guest in transient occupancy.

380 (6)~~(14)~~ "Nontransient establishment" means any public
381 lodging establishment that is rented or leased to guests by an
382 operator whose intention is that the dwelling unit occupied will
383 be the sole residence of the guest.

384 (7)~~(15)~~ "Nontransient occupancy" means occupancy when it is
385 the intention of the parties that the occupancy will not be
386 temporary. There is a rebuttable presumption that, when the
387 dwelling unit occupied is the sole residence of the guest, the
388 occupancy is nontransient.

389 (5)~~(16)~~ "Nontransient" means a guest in nontransient
390 occupancy.

391 Section 3. Paragraph (c) of subsection (3) and subsection
392 (7) of section 509.032, Florida Statutes, are amended, and
393 subsection (8) is added to that section, to read:

394 509.032 Duties.—

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

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

400 1. Sponsors of temporary food service events shall notify
401 the division not less than 3 days before the scheduled event of
402 the type of food service proposed, the time and location of the
403 event, a complete list of food service vendors participating in
404 the event, the number of individual food service facilities each
405 vendor will operate at the event, and the identification number
406 of each food service vendor's current license as a public food

2024280e2

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

412 2. The division shall keep a record of all notifications
413 received for proposed temporary food service events and shall
414 provide appropriate educational materials to the event sponsors
415 and notify the event sponsors of the availability of the food-
416 recovery brochure developed under s. 595.420.

417 3.a. Unless excluded under s. 509.013(9)(b) ~~s.~~
418 ~~509.013(5)(b)~~, a public food service establishment or other food
419 service vendor must obtain one of the following classes of
420 license from the division: an individual license, for a fee of
421 no more than \$105, for each temporary food service event in
422 which it participates; or an annual license, for a fee of no
423 more than \$1,000, which ~~that~~ entitles the licensee to
424 participate in an unlimited number of food service events during
425 the license period. The division shall establish license fees,
426 by rule, and may limit the number of food service facilities a
427 licensee may operate at a particular temporary food service
428 event under a single license.

429 b. Public food service establishments holding current
430 licenses from the division may operate under the regulations of
431 such a license at temporary food service events.

432 (7) PREEMPTION AUTHORITY.—

433 (a) The regulation of public lodging establishments and
434 public food service establishments, including, but not limited
435 to, sanitation standards, licensing, inspections, training and

2024280e2

436 testing of personnel, and matters related to the nutritional
437 content and marketing of foods offered in such establishments,
438 is preempted to the state. This paragraph does not preempt the
439 authority of a local government or local enforcement district to
440 conduct inspections of public lodging and public food service
441 establishments for compliance with the Florida Building Code and
442 the Florida Fire Prevention Code, pursuant to ss. 553.80 and
443 633.206.

444 (b) A local law, ordinance, or regulation may not prohibit
445 vacation rentals or regulate the duration or frequency of rental
446 of vacation rentals. This paragraph and subsection (8) do ~~does~~
447 not apply to any local law, ordinance, or regulation adopted on
448 or before June 1, 2011, including such a law, ordinance, or
449 regulation that is amended to be less restrictive or to comply
450 with the local registration requirements provided in subsection
451 (8), or when a law, ordinance, or regulation adopted after June
452 1, 2011, regulates vacation rentals, if such law, ordinance, or
453 regulation is less restrictive than a law, ordinance, or
454 regulation that was in effect on June 1, 2011.

455 (c) Paragraph (b) and subsection (8) do ~~does~~ not apply to
456 any local law, ordinance, or regulation exclusively relating to
457 property valuation as a criterion for vacation rental if the
458 local law, ordinance, or regulation is required to be approved
459 by the state land planning agency pursuant to an area of
460 critical state concern designation.

461 (d) Subsection (8) does not apply to any county law,
462 ordinance, or regulation initially adopted on or before January
463 1, 2016, that established county registration requirements for
464 rental of vacation rentals, and any amendments thereto adopted

2024280e2

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

469 (e) The regulation of advertising platforms is preempted to
470 the state.

471 (8) LOCAL REGISTRATION OF VACATION RENTALS; SUSPENSION;
472 REVOICATIONS; FINES.—Notwithstanding paragraph (7)(a), a local
473 law, ordinance, or regulation may require the registration of
474 vacation rentals with a local vacation rental registration
475 program. Local governments may implement a vacation rental
476 registration program pursuant to this subsection and may impose
477 a fine for failure to register under the local program. A local
478 government must prepare a business impact estimate in accordance
479 with s. 125.66(3) or s. 166.041(4), as applicable, before
480 implementing a vacation rental registration program.

481 (a) A local government may charge a reasonable fee per unit
482 for processing a registration application. A local law,
483 ordinance, or regulation may require annual renewal of a
484 registration and may charge a reasonable renewal fee per unit
485 for processing of a registration renewal. However, if there is a
486 change of ownership, the new owner may be required to submit a
487 new application for registration. Subsequent to the registration
488 of a vacation rental, a local government may charge a reasonable
489 fee to inspect a vacation rental after registration for
490 compliance with the Florida Building Code and the Florida Fire
491 Prevention Code, described in ss. 553.80 and 633.206,
492 respectively.

493 (b) As a condition of registration or renewal of a vacation

2024280e2

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

497 1. Submit identifying information about the owner and the
498 operator, if applicable, and the subject vacation rental
499 premises.

500 2. Provide proof of a license with the unique identifier
501 issued by the division to operate as a vacation rental.

502 3. Obtain all required tax registrations, receipts, or
503 certificates issued by the Department of Revenue, a county, or a
504 municipality.

505 4. Update required information as necessary to ensure it is
506 current.

507 5. Pay in full all recorded municipal or county code liens
508 against the subject vacation rental premises.

509 6. Designate and maintain at all times a responsible party
510 who is capable of responding to complaints or emergencies
511 related to the vacation rental, including being available by
512 telephone at a provided contact telephone number 24 hours a day,
513 7 days a week, and receiving legal notice of violations on
514 behalf of the vacation rental operator.

515 7. State and comply with the maximum overnight occupancy of
516 the vacation rental which does not exceed either two persons per
517 bedroom, plus an additional two persons in one common area; or
518 more than two persons per bedroom if there is at least 50 square
519 feet per person, plus an additional two persons in one common
520 area, whichever is greater.

521 (c) Within 15 business days after receiving an application
522 for registration of a vacation rental, a local government shall

2024280e2

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

526 1. The vacation rental operator and the local government
527 may agree to a reasonable request to extend the timeframes
528 provided in this paragraph, particularly in the event of a force
529 majeure or other extraordinary circumstance.

530 2. If a local government fails to accept or deny the
531 registration within the timeframes provided in this paragraph,
532 the application is deemed accepted.

533 (d) If a local government denies a registration of a
534 vacation rental, the local government must give written notice
535 to the applicant. Such notice may be provided by United States
536 mail or electronically. The notice must specify with
537 particularity the factual reasons for the denial and include a
538 citation to the applicable portions of the ordinance, rule,
539 statute, or other legal authority for the denial of the
540 registration. A local government may not prohibit an applicant
541 from reapplying if the applicant cures the identified
542 deficiencies.

543 (e)1. Upon acceptance of a vacation rental registration, a
544 local government shall assign a unique registration number to
545 the vacation rental unit and provide the registration number or
546 other indicia of registration to the vacation rental operator in
547 writing or electronically.

548 2. A local government shall, within 5 days after acceptance
549 of a vacation rental registration, provide the registration
550 number to the division.

551 (f)1. A local government may fine a vacation rental

2024280e2

552 operator up to \$500 if he or she:

553 a. Fails to continue to meet the registration requirements
554 in paragraph (b); or

555 b. Is operating a vacation rental without registering it
556 with the local government as a vacation rental.

557 2. Before issuing a fine for a violation of subparagraphs
558 (b)1.-6., the local government shall issue written notice of
559 such violation and provide a vacation rental operator 15 days to
560 cure the violation. If the vacation rental operator has not
561 cured the violation within the 15 days, the local government may
562 issue a fine.

563 (g) A certified copy of an order imposing a fine may be
564 recorded in the public records and thereafter constitutes a lien
565 against the real property on which the violation occurred. Upon
566 petition to the circuit court, such order is enforceable in the
567 same manner as a court judgment by the sheriffs of this state,
568 including execution and levy against the personal property of
569 the violator, but such order may not be deemed to be a court
570 judgment except for enforcement purposes. A fine imposed
571 pursuant to this subsection will continue to accrue until the
572 violator comes into compliance or until judgment is rendered in
573 a suit filed pursuant to this section, whichever occurs first. A
574 lien arising from a fine imposed pursuant to this subsection
575 runs in favor of the local government, and the local government
576 shall execute a satisfaction or release of lien upon full
577 payment. If such lien remains unpaid 3 months or more after the
578 filing of the lien, the local government may foreclose on the
579 lien against the real property on which the violation occurred
580 or sue to recover a money judgment for the amount of the lien,

2024280e2

581 plus accrued interest. A lien created pursuant to this part may
582 not be foreclosed on real property that is a homestead under s.
583 4, Art. X of the State Constitution. The money judgment
584 provisions of this section do not apply to real property or
585 personal property that is covered under s. 4(a), Art. X of the
586 State Constitution.

587 (h)1. If a code violation related to the vacation rental is
588 found by the code enforcement board or special magistrate to be
589 a material violation of a local law, ordinance, or regulation
590 that does not solely apply to vacation rentals, and the
591 violation is directly related to the vacation rental premises,
592 the local government must issue a written notice of such
593 violation.

594 2. If a code violation related to the vacation rental is
595 found to be a material violation of a local law, ordinance, or
596 regulation as described in subparagraph 1., the code enforcement
597 board or special magistrate must make a recommendation to the
598 local government as to whether a vacation rental registration
599 should be suspended.

600 3. The code enforcement board or special magistrate must
601 recommend the suspension of the vacation rental registration if
602 there are:

603 a. One or more violations on 5 separate days during a 60-
604 day period;

605 b. One or more violations on 5 separate days during a 30-
606 day period; or

607 c. One or more violations after two prior suspensions of
608 the vacation rental registration.

609 4. If the code enforcement board or special magistrate

2024280e2

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

612 a. Up to 30 days for one or more violations on 5 separate
613 days during a 60-day period;

614 b. Up to 60 days for one or more violations on 5 separate
615 days during a 30-day period; or

616 c. Up to 90 days for one or more violations after two prior
617 suspensions of a vacation rental registration.

618 5. A local government may not suspend a vacation rental
619 registration for violations of a local law, ordinance, or
620 regulation which are not directly related to the vacation rental
621 premises.

622 6. A local government shall provide notice of the
623 suspension of a vacation rental registration to the vacation
624 rental operator and the division within 5 days after the
625 suspension. The notice must include the start date of the
626 suspension, which must be at least 21 days after the suspension
627 notice is sent to the vacation rental operator and the division.

628 Effective January 1, 2026, a local government shall use the
629 vacation rental information system described in s. 509.244 to
630 provide notice of the suspension of a vacation rental
631 registration to the division.

632 (i)1. A local government may revoke or refuse to renew a
633 vacation rental registration if:

634 a. A vacation rental registration has been suspended three
635 times pursuant to paragraph (h);

636 b. There is an unsatisfied, recorded municipal lien or
637 county lien on the real property of the vacation rental.

638 However, the local government shall allow the vacation rental

2024280e2

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

642 c. The vacation rental premises and its owner are the
643 subject of a final order or judgment by a court of competent
644 jurisdiction lawfully directing the termination of the premises'
645 use as a vacation rental.

646 2. A local government shall provide notice within 5 days
647 after the revocation of, or refusal to renew, a vacation rental
648 registration to the vacation rental operator and the division.
649 The notice must include the date of revocation or nonrenewal,
650 which must be at least 21 days after the date such notice is
651 sent to the vacation rental operator and the division. Effective
652 January 1, 2026, a local government shall use the vacation
653 rental information system described in s. 509.244 to provide
654 notice of the revocation of or refusal to renew a vacation
655 rental registration to the division.

656 (j) A vacation rental operator may appeal a denial,
657 suspension, or revocation of a vacation rental registration, or
658 a refusal to renew such registration, to the circuit court. An
659 appeal must be filed within 30 days after the issuance of the
660 denial, suspension, or revocation of, or refusal to renew, the
661 vacation rental registration. The court may assess and award
662 reasonable attorney fees and costs and damages to the prevailing
663 party.

664
665 This subsection does not prohibit a local government from
666 establishing a local law, ordinance, or regulation if it is
667 uniformly applied without regard to whether the residential

2024280e2

668 property is used as a vacation rental.

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

672 509.241 Licenses required; exceptions; division online
673 accounts and transactions.—

674 (2) APPLICATION FOR LICENSE.—Each person who plans to open
675 a public lodging establishment or a public food service
676 establishment shall apply for and receive a license from the
677 division before ~~prior to~~ the commencement of operation. A
678 condominium association, as defined in s. 718.103, which does
679 not own any units classified as vacation rentals or timeshare
680 projects under s. 509.242(1)(c) or (g) is not required to apply
681 for or receive a public lodging establishment license. Upon
682 receiving an application for a vacation rental license, the
683 division may grant a temporary license that authorizes the
684 vacation rental to begin operation while the application is
685 pending. The temporary license becomes permanent upon final
686 agency action regarding the license application that grants the
687 vacation rental license.

688 (3) DISPLAY OF LICENSE.—A ~~Any~~ license issued by the
689 division must ~~shall~~ be conspicuously displayed to the public
690 inside ~~in~~ the ~~office or lobby of the~~ licensed establishment.
691 Public food service establishments that ~~which~~ offer catering
692 services must ~~shall~~ display their license number on all
693 advertising for catering services. The vacation rental's local
694 registration number must, if applicable, be conspicuously
695 displayed inside the vacation rental inside the unit in a
696 visible location.

2024280e2

697 (5) UNIQUE IDENTIFIER.—The division shall assign a unique
698 identifier on each vacation rental license which identifies each
699 individual vacation rental dwelling or unit.

700 Section 5. Effective January 1, 2025, section 509.243,
701 Florida Statutes, is created to read:

702 509.243 Advertising platforms.—

703 (1) An advertising platform shall require that a person who
704 places an advertisement or a listing of a vacation rental which
705 offers it for rent do all of the following:

706 (a) Include in the advertisement or listing the vacation
707 rental license number with the associated unique identifier and,
708 if applicable, the local registration number.

709 (b) Attest to the best of the person's knowledge that the
710 vacation rental's license with the associated unique identifier
711 and, if applicable, its local registration are current and valid
712 and that all related information is accurately stated in the
713 advertisement.

714 (2) An advertising platform shall display the vacation
715 rental license number with the associated unique identifier,
716 and, if applicable, the local registration number.

717 (3) Effective January 1, 2026, an advertising platform:

718 (a) Shall remove from public view an advertisement or a
719 listing from its online application, software, website, or
720 system within 15 business days after notification that a
721 vacation rental license, or if applicable, a local registration:

722 1. Has been suspended, revoked, or not renewed; or

723 2. Fails to display a valid vacation rental license number
724 with the associated unique identifier or, if applicable, a local
725 registration number.

2024280e2

726 (b) Shall provide to the division on a quarterly basis, in
727 a manner compatible with the vacation rental information system
728 described in s. 509.244, a list of all vacation rentals located
729 in this state which are advertised on its platform. The list
730 must include the following information:

731 1. The uniform resource locator for the Internet address of
732 the vacation rental advertisement; and

733 2. The vacation rental license number with the associated
734 unique identifier, and, if applicable, the local registration
735 number.

736 (4) If a guest uses a payment system on or through an
737 advertising platform to pay for the rental of a vacation rental
738 located in this state, the advertising platform, or the
739 operator, as defined in s. 509.013, listing a vacation rental
740 with an advertising platform, must collect and remit all taxes
741 due under ss. 125.0104, 125.0108, 205.044, 212.03, 212.0305, and
742 212.055 related to the rental as provided in s. 212.03(2)(b).

743 (5) If the division has probable cause to believe that a
744 person not licensed by the division has violated this chapter or
745 any rule adopted pursuant thereto, the division may issue and
746 deliver to such person a notice to cease and desist from the
747 violation. The issuance of a notice to cease and desist does not
748 constitute agency action for which a hearing under s. 120.569 or
749 s. 120.57 may be sought. For the purpose of enforcing a cease
750 and desist notice, the division may file a proceeding in the
751 name of the state seeking the issuance of an injunction or a
752 writ of mandamus against any person who violates any provision
753 of the notice. If the division is required to seek enforcement
754 of the notice for a penalty pursuant to s. 120.69, it is

2024280e2

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

757 (6) The division may fine an advertising platform an amount
758 not to exceed \$1,000 per offense for each violation of this
759 section or of division rule. For the purposes of this
760 subsection, the division may regard as a separate offense each
761 day or portion of a day in which an advertising platform is
762 operated in violation of this section or rules of the division.
763 The division shall issue to the advertising platform a written
764 notice of any violation and provide it 15 days to cure the
765 violation before commencing any legal proceeding under
766 subsection (5).

767 (7) An advertising platform shall adopt an
768 antidiscrimination policy to help prevent discrimination by its
769 users and shall inform all users that it is illegal to refuse
770 accommodation to an individual based on race, creed, color, sex,
771 pregnancy, physical disability, or national origin, as provided
772 in s. 509.092.

773 (8) This section does not create a private cause of action
774 against advertising platforms. An advertising platform may not
775 be held liable for any action that it takes voluntarily and in
776 good faith in relation to its users in compliance with this
777 chapter or the advertising platform's terms of service.

778 Section 6. Section 509.244, Florida Statutes, is created to
779 read:

780 509.244 Vacation rental information system.-

781 (1) As used in this section, the term "application program
782 interface" means a predefined protocol for reading or writing
783 data across a network using a file system or a database.

2024280e2

784 (2) By July 1, 2025, the division shall create and maintain
785 a vacation rental information system readily accessible through
786 an application program interface. At a minimum, the system must
787 do all of the following:

788 (a) Facilitate prompt compliance with this chapter by a
789 licensee or an advertising platform.

790 (b) Allow advertising platforms to search by vacation
791 rental license number with the associated unique identifier,
792 applicable local registration number, and a listing status field
793 that indicates whether the premises is compliant with applicable
794 license and registration requirements to allow a platform to
795 determine whether it may advertise the vacation rental.

796 (c) Allow local government users to notify the division of
797 a revocation or failure to renew, or the period of suspension
798 of, a local registration, if applicable.

799 (d) Provide a system interface to allow local governments
800 and advertising platforms to verify the status of a vacation
801 rental license and a local registration of a vacation rental, if
802 applicable.

803 (e) Allow a registered user to subscribe to receive
804 automated notifications of changes to the license and
805 registration status of a vacation rental, including any license
806 revocation, local registration revocation, period of suspension
807 imposed by the division or local government, or failure to renew
808 a license or local registration.

809 Section 7. Subsection (11) is added to section 509.261,
810 Florida Statutes, to read:

811 509.261 Revocation or suspension of licenses; fines;
812 procedure.—

2024280e2

813 (11) (a) The division may revoke, refuse to issue or renew,
814 or suspend for a period of not more than 30 days or the period
815 of suspension as provided in s. 509.032(8) a license of a
816 vacation rental for any of the following reasons:

817 1. Operation of the subject premises violates the terms of
818 an applicable lease or property restriction, including any
819 property restriction adopted pursuant to chapter 718, chapter
820 719, or chapter 720, as determined by a final order of a court
821 of competent jurisdiction or a written decision by an arbitrator
822 authorized to arbitrate a dispute relating to the subject
823 premises and a lease or property restriction.

824 2. Local registration of the vacation rental is suspended
825 or revoked by a local government as provided in s. 509.032(8).

826 3. The vacation rental premises and its owner are the
827 subject of a final order or judgment lawfully directing the
828 termination of the premises' use as a vacation rental.

829 (b) The division must specify the license number with the
830 associated unique identifier of the vacation rental dwelling or
831 unit which has been revoked, not renewed, or suspended and input
832 such status in the vacation rental information system described
833 in s. 509.244.

834 (c) If the division suspends a license for the reason
835 specified in subparagraph (a)2., the suspension must run
836 concurrently with the local registration suspension.

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

839 159.27 Definitions.—The following words and terms, unless
840 the context clearly indicates a different meaning, shall have
841 the following meanings:

2024280e2

842 (12) "Public lodging or restaurant facility" means property
843 used for any public lodging establishment as defined in s.
844 509.242 or public food service establishment as defined in s.
845 509.013 ~~s. 509.013(5)~~ if it is part of the complex of, or
846 necessary to, another facility qualifying under this part.

847 Section 9. Paragraph (jj) of subsection (7) of section
848 212.08, Florida Statutes, is amended to read:

849 212.08 Sales, rental, use, consumption, distribution, and
850 storage tax; specified exemptions.—The sale at retail, the
851 rental, the use, the consumption, the distribution, and the
852 storage to be used or consumed in this state of the following
853 are hereby specifically exempt from the tax imposed by this
854 chapter.

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

2024280e2

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

873 (jj) *Complimentary meals.*—Also exempt from the tax imposed
874 by this chapter are food or drinks that are furnished as part of
875 a packaged room rate by any person offering for rent or lease
876 any transient public lodging establishments ~~living~~
877 ~~accommodations~~ as described in s. 509.013(10) (a) ~~s.~~
878 ~~509.013(4) (a)~~ which are licensed under part I of chapter 509 and
879 which are subject to the tax under s. 212.03, if a separate
880 charge or specific amount for the food or drinks is not shown.
881 Such food or drinks are considered to be sold at retail as part
882 of the total charge for the transient living accommodations.
883 Moreover, the person offering the accommodations is not
884 considered to be the consumer of items purchased in furnishing
885 such food or drinks and may purchase those items under
886 conditions of a sale for resale.

887 Section 10. Paragraph (b) of subsection (4) of section
888 316.1955, Florida Statutes, is amended to read:

889 316.1955 Enforcement of parking requirements for persons
890 who have disabilities.—

891 (4)

892 (b) Notwithstanding paragraph (a), a theme park or an
893 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
894 which provides parking in designated areas for persons who have
895 disabilities may allow any vehicle that is transporting a person
896 who has a disability to remain parked in a space reserved for
897 persons who have disabilities throughout the period the theme
898 park is open to the public for that day.

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

2024280e2

900 Statutes, is amended to read:

901 404.056 Environmental radiation standards and projects;
902 certification of persons performing measurement or mitigation
903 services; mandatory testing; notification on real estate
904 documents; rules.—

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

911
912 "RADON GAS: Radon is a naturally occurring radioactive gas
913 that, when it has accumulated in a building in sufficient
914 quantities, may present health risks to persons who are exposed
915 to it over time. Levels of radon that exceed federal and state
916 guidelines have been found in buildings in Florida. Additional
917 information regarding radon and radon testing may be obtained
918 from your county health department."
919

920 The requirements of this subsection do not apply to any
921 residential transient occupancy, as described in s. 509.013 ~~s.~~
922 ~~509.013(12)~~, provided that such occupancy is 45 days or less in
923 duration.

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

926 477.0135 Exemptions.—

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

2024280e2

929 entertainment complex to an actor, stunt person, musician,
930 extra, or other talent, or providing makeup or special effects
931 services to the general public. The term "theme park or
932 entertainment complex" has the same meaning as in s. 509.013 ~~s.~~
933 ~~509.013(9)~~.

934 Section 13. Paragraph (b) of subsection (2) of section
935 509.221, Florida Statutes, is amended to read:

936 509.221 Sanitary regulations.—

937 (2)

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

942 Section 14. Paragraph (b) of subsection (5) of section
943 553.5041, Florida Statutes, is amended to read:

944 553.5041 Parking spaces for persons who have disabilities.—

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

948 (b) If there are multiple entrances or multiple retail
949 stores, the parking spaces must be dispersed to provide parking
950 at the nearest accessible entrance. If a theme park or an
951 entertainment complex as defined in s. 509.013 ~~s. 509.013(9)~~
952 provides parking in several lots or areas from which access to
953 the theme park or entertainment complex is provided, a single
954 lot or area may be designated for parking by persons who have
955 disabilities, if the lot or area is located on the shortest
956 accessible route to an accessible entrance to the theme park or
957 entertainment complex or to transportation to such an accessible

2024280e2

958 entrance.

959 Section 15. Paragraph (b) of subsection (5) of section
960 559.955, Florida Statutes, is amended to read:

961 559.955 Home-based businesses; local government
962 restrictions.—

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

964 (b) Local laws, ordinances, or regulations related to
965 transient public lodging establishments, as defined in s.
966 509.013(10)(a)2. which s. 509.013(4)(a)1., that are not
967 otherwise preempted under chapter 509.

968 Section 16. Paragraph (d) of subsection (7) of section
969 561.20, Florida Statutes, is amended to read:

970 561.20 Limitation upon number of licenses issued.—

971 (7)

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

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

984 705.17 Exceptions.—

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

2024280e2

987 park or entertainment complex, as defined in s. 509.013 ~~s.~~
988 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
989 on the premises of a public food service establishment or a
990 public lodging establishment licensed under part I of chapter
991 509, if the owner or operator of such premises elects to comply
992 with s. 705.185.

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

995 705.185 Disposal of personal property lost or abandoned on
996 the premises of certain facilities.—When any lost or abandoned
997 personal property is found on premises located within a theme
998 park or entertainment complex, as defined in s. 509.013 ~~s.~~
999 ~~509.013(9)~~, or operated as a zoo, a museum, or an aquarium, or
1000 on the premises of a public food service establishment or a
1001 public lodging establishment licensed under part I of chapter
1002 509, if the owner or operator of such premises elects to comply
1003 with this section, any lost or abandoned property must be
1004 delivered to such owner or operator, who must take charge of the
1005 property and make a record of the date such property was found.
1006 If the property is not claimed by its owner within 30 days after
1007 it is found, or a longer period of time as may be deemed
1008 appropriate by the owner or operator of the premises, the owner
1009 or operator of the premises may not sell and must dispose of the
1010 property or donate it to a charitable institution that is exempt
1011 from federal income tax under s. 501(c)(3) of the Internal
1012 Revenue Code for sale or other disposal as the charitable
1013 institution deems appropriate. The rightful owner of the
1014 property may reclaim the property from the owner or operator of
1015 the premises at any time before the disposal or donation of the

2024280e2

1016 property in accordance with this section and the established
1017 policies and procedures of the owner or operator of the
1018 premises. A charitable institution that accepts an electronic
1019 device, as defined in s. 815.03(9), access to which is not
1020 secured by a password or other personal identification
1021 technology, shall make a reasonable effort to delete all
1022 personal data from the electronic device before its sale or
1023 disposal.

1024 Section 19. Section 717.1355, Florida Statutes, is amended
1025 to read:

1026 717.1355 Theme park and entertainment complex tickets.—This
1027 chapter does not apply to any tickets for admission to a theme
1028 park or entertainment complex as defined in s. 509.013 ~~s.~~
1029 ~~509.013(9)~~, or to any tickets to a permanent exhibition or
1030 recreational activity within such theme park or entertainment
1031 complex.

1032 Section 20. Subsection (8) of section 877.24, Florida
1033 Statutes, is amended to read:

1034 877.24 Nonapplication of s. 877.22.—Section 877.22 does not
1035 apply to a minor who is:

1036 (8) Attending an organized event held at and sponsored by a
1037 theme park or entertainment complex as defined in s. 509.013 ~~s.~~
1038 ~~509.013(9)~~.

1039 Section 21. The application of this act does not supersede
1040 any current or future declaration or declaration of condominium
1041 adopted pursuant to chapter 718, Florida Statutes; any
1042 cooperative document adopted pursuant to chapter 719, Florida
1043 Statutes; or any declaration or declaration of covenant adopted
1044 pursuant to chapter 720, Florida Statutes.

2024280e2

1045 Section 22. (1) The Department of Revenue is authorized,
1046 and all conditions are deemed to be met, to adopt emergency
1047 rules pursuant to s. 120.54(4), Florida Statutes, for the
1048 purpose of implementing the amendments made by this act to s.
1049 212.03, Florida Statutes, including establishing procedures to
1050 facilitate the remittance of taxes.

1051 (2) Notwithstanding any other law, emergency rules adopted
1052 pursuant to subsection (1) are effective for 6 months after
1053 adoption and may be renewed during the pendency of procedures to
1054 adopt permanent rules addressing the subject of the emergency
1055 rules.

1056 (3) This section expires January 1, 2026.

1057 Section 23. For the 2024-2025 fiscal year, the sums of
1058 \$327,170 in recurring funds and \$53,645 in nonrecurring funds
1059 from the Hotel and Restaurant Trust Fund, \$645,202 in recurring
1060 funds from the Administrative Trust Fund, and \$3,295,884 in
1061 nonrecurring funds from the General Revenue Fund are
1062 appropriated to the Department of Business and Professional
1063 Regulation, and nine full-time equivalent positions with a total
1064 associated salary rate of 513,417 are authorized, for the
1065 purposes of implementing this act.

1066 Section 24. Except as otherwise expressly provided in this
1067 act, this act shall take effect July 1, 2024.