Florida Senate - 2006

By the Committee on Transportation; and Senator Webster

596-2298-06

1	A bill to be entitled
2	An act relating to a surcharge on the rental or
3	lease of motor vehicles; amending s. 212.0606,
4	F.S.; providing for the imposition by
5	countywide referendum of an additional
6	surcharge on the lease or rental of a motor
7	vehicle; providing the proceeds of the
8	surcharge to be transferred to the Local Option
9	Fuel Tax Trust Fund and used for the
10	construction and maintenance of state roads;
11	providing an effective date.
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13	Be It Enacted by the Legislature of the State of Florida:
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15	Section 1. Section 212.0606, Florida Statutes, is
16	amended to read:
17	212.0606 Rental car surcharge
18	(1) A surcharge of $\$2\2.00 per day or any part of a
19	day is imposed upon the lease or rental of a motor vehicle
20	licensed for hire and designed to carry <u>fewer</u> less than nine
21	passengers, regardless of whether such motor vehicle is
22	licensed in Florida. The surcharge applies to only the first
23	30 days of the term of any lease or rental <u>and</u> . The surcharge
24	is subject to all applicable taxes imposed by this chapter.
25	(2)(a) Notwithstanding the provisions of section
26	212.20, and less costs of administration, 80 percent of the
27	proceeds of <u>the</u> this surcharge <u>imposed under subsection (1)</u>
28	shall be deposited in the State Transportation Trust Fund,
29	15.75 percent of the proceeds of this surcharge shall be
30	deposited in the Tourism Promotional Trust Fund created in s.
31	288.122, and 4.25 percent of the proceeds of this surcharge
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1	shall be deposited in the Florida International Trade and
2	Promotion Trust Fund. <u>As used in</u> For the purposes of this
3	subsection, "proceeds" of the surcharge means all funds
4	collected and received by the department under subsection (1)
5	this section, including interest and penalties on delinquent
б	surcharges. The department shall provide the Department of
7	Transportation rental car surcharge revenue information for
8	the previous state fiscal year by September 1 of each year.
9	(b) Notwithstanding any other provision of law, in
10	fiscal year 2007-2008 and each year thereafter, the proceeds
11	deposited in the State Transportation Trust Fund shall be
12	allocated on an annual basis in the Department of
13	Transportation's work program to each department district,
14	except the Turnpike District. The amount allocated for each
15	district shall be based upon the amount of proceeds attributed
16	to the counties within each respective district.
17	(3)(a) In addition to the surcharge imposed under
18	subsection (1), a county may impose by countywide referendum a
19	local surcharge of \$2 per day or any part of a day upon the
20	lease or rental of a motor vehicle licensed for hire and
21	designed to carry fewer than nine passengers, regardless of
22	whether such motor vehicle is licensed in this state. The
23	local surcharge may be applied to only the first 30 days of
24	the term of any lease or rental and is subject to all
25	applicable taxes imposed by this chapter.
26	(b) If the ordinance authorizing the imposition of the
27	surcharge is approved by such referendum, a certified copy of
28	the ordinance shall be furnished by the county to the
29	<u>department within 10 days after such approval, but no later</u>
30	than November 16 prior to the effective date. The notice must
31	specify the time period during which the surcharge will be in

1	effect and must include a copy of the ordinance and such other
2	information as the department requires by rule. Failure to
3	timely provide such notification to the department shall
4	result in the delay of the effective date for a period of 1
5	year. The effective date for any county to impose the
6	surcharge shall be January 1 following the year in which the
7	ordinance was approved by referendum. A local surcharge may
8	not terminate on a date other than December 31.
9	(c) Any dealer that collects the local surcharge but
10	fails to report surcharge collections by county, as required
11	by paragraph (4)(b), shall have the surcharge proceeds
12	deposited into the Solid Waste Management Trust Fund and then
13	transferred to the Local Option Fuel Tax Trust Fund, which is
14	separate from the county surcharge collection accounts. The
15	department shall distribute funds in this account, less the
16	cost of administration, using a distribution factor determined
17	for each county that levies a surcharge based on the county's
18	latest official population determined pursuant to s. 186.901
19	and multiplied by the amount of funds in the account and
20	available for distribution.
21	(d) Notwithstanding s. 212.20, and less the costs of
22	administration, the proceeds of the local surcharge imposed
23	under paragraph (a) shall be transferred to the Local Option
24	Fuel Tax Trust Fund for the purposes allowed under s. 206.60
25	and distributed monthly by the department under s.
26	336.025(3)(a)1. or (4)(a). As used in this subsection,
27	"proceeds" of the local surcharge means all funds collected
28	and received by the department under this subsection,
29	including interest and penalties on delinguent surcharges.
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1	(4)(3)(a) Except as provided in this section, the
2	department shall administer, collect, and enforce the
3	surcharge and local surcharge as provided in this chapter.
4	(b) The department shall require dealers to report
5	surcharge collections according to the county to which the
6	surcharge and local surcharge was attributed. For purposes of
7	this section, the surcharge <u>and local surcharge</u> shall be
8	attributed to the county where the rental agreement was
9	entered into.
10	(c) Dealers who collect <u>a</u> the rental car surcharge
11	shall report to the department all surcharge and local
12	surcharge revenues attributed to the county where the rental
13	agreement was entered into on a timely filed return for each
14	required reporting period. The provisions of this chapter
15	which apply to interest and penalties on delinquent taxes
16	shall apply to the surcharge <u>and local surcharge</u> . The
17	surcharge and local surcharge shall not be included in the
18	calculation of estimated taxes pursuant to s. 212.11. The
19	dealer's credit provided in s. 212.12 shall not apply to any
20	amount collected under this section.
21	(5)(4) The surcharge <u>and any local surcharge</u> imposed
22	by this section does not apply to a motor vehicle provided at
23	no charge to a person whose motor vehicle is being repaired,
24	adjusted, or serviced by the entity providing the replacement
25	motor vehicle.
26	Section 2. This act shall take effect July 1, 2006.
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Florida Senate - 2006 596-2298-06 CS for SB 2632

1	STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2	COMMITTEE SUBSTITUTE FOR Senate Bill 2632
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4	This CS revises certain administrative and procedural
5	requirements recommended by the Department of Revenue to facilitate implementation.
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