

1 A bill to be entitled
 2 An act relating to rental car sales and use tax
 3 surcharges; amending s. 212.0606, F.S.; defining the
 4 term "car-sharing service;" exempting the provision of
 5 vehicles by such services from the rental car
 6 surcharge; providing an effective date.

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

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 10 Section 1. Subsection (4) of section 212.0606, Florida
 11 Statutes, is amended to read:

12 212.0606 Rental car surcharge.—

13 (4) The surcharge imposed by this section does not apply
 14 to:

15 (a) A motor vehicle provided at no charge to a person
 16 whose motor vehicle is being repaired, adjusted, or serviced by
 17 the entity providing the replacement motor vehicle.

18 (b) A motor vehicle provided to a person through a car-
 19 sharing service. As used in this paragraph, the term "car-
 20 sharing service" means a business with membership criteria
 21 requirements that provides the use of a motor vehicle for a
 22 limited time to registered members for a fee.

23 Section 2. This act shall take effect July 1, 2013.