

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 who is a
 19 registered member of a car-sharing service. For purposes of this
 20 paragraph, the term "car-sharing service" means a membership-
 21 based organization or business that requires payment of an
 22 application fee or membership fee and provides member access to
 23 vehicles:

- 24 1. Only at unstaffed locations;
 25 2. Twenty-four hours per day, 7 days per week;
 26 3. Only through decentralized automated means, including,
 27 but not limited to, smartphone applications and electronic
 28 membership cards;

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- 29 4. On hourly or shorter increments;
30 5. Only for a single trip that begins upon initial member
31 access into the vehicle and ends upon return of the vehicle to a
32 designated area; and
33 6. Without additional charges for auto insurance and fuel
34 used during the single trip.

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