



182532

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/12/2014	.	
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The Committee on Appropriations (Grimsley) recommended the following:

Senate Amendment (with title amendment)

Between lines 33 and 34

insert:

Section 1. Effective January 1, 2015, section 212.0606, Florida Statutes, is amended to read:

212.0606 Rental car surcharge.—

(1) Except as provided under subsection (2), a surcharge of \$2 ~~\$2.00~~ per day or any part of a day is imposed upon the lease or rental of a motor vehicle licensed for hire and designed to



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11 carry less than nine passengers regardless of whether the such
12 motor vehicle is licensed in this state Florida. The surcharge
13 applies to only the first 30 days of the term of a any lease or
14 rental. The surcharge is subject to all applicable taxes imposed
15 under by this chapter.

16 (2) A member of a car-sharing service who uses a motor
17 vehicle as described in subsection (1) pursuant to an agreement
18 with the car-sharing service for less than 24 hours shall pay a
19 surcharge of \$1 per usage. A member of a car-sharing service who
20 uses the same motor vehicle for at least 24 consecutive hours
21 shall pay a surcharge of \$2 per day or any part of a day as
22 provided under subsection (1).

23 (a) For purposes of this subsection, "car-sharing service"
24 means a membership-based organization or business, or a division
25 thereof, which requires the payment of an application or
26 membership fee and provides member access to motor vehicles:

27 1. Only at locations that are not staffed by car-sharing
28 service personnel employed solely for the purpose of interacting
29 with members;

30 2. Twenty-four hours per day, 7 days per week;

31 3. Only through automated means, including, but not limited
32 to, smartphone applications and electronic membership cards;

33 4. On an hourly basis or for a shorter increment of time;

34 5. Without a separate fee for refueling the motor vehicle;

35 6. Without a separate fee for minimum financial
36 responsibility liability insurance; and

37 7. Owned or controlled by the car-sharing service or its
38 affiliates.

39 (b) The surcharge described in this subsection does not



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40 apply to the lease, rental, or use of a motor vehicle from a
41 location owned, operated, or leased by or for the benefit of an
42 airport or airport authority.

43 (3)(2)(a) Notwithstanding s. the provisions of section
44 212.20, and less the costs of administration, 80 percent of the
45 proceeds of this surcharge shall be deposited in the State
46 Transportation Trust Fund, 15.75 percent of the proceeds of this
47 surcharge shall be deposited in the Tourism Promotional Trust
48 Fund created in s. 288.122, and 4.25 percent of the proceeds of
49 this surcharge shall be deposited in the Florida International
50 Trade and Promotion Trust Fund.

51 (a) For the purposes of this subsection, "proceeds" of the
52 surcharge means all funds collected and received by the
53 department under this section, including interest and penalties
54 on delinquent surcharges. The department shall provide the
55 Department of Transportation rental car surcharge revenue
56 information for the previous state fiscal year by September 1 of
57 each year.

58 (b) Notwithstanding any other provision of law, in fiscal
59 year 2007-2008 and each year thereafter, the proceeds deposited
60 in the State Transportation Trust Fund shall be allocated on an
61 annual basis in the Department of Transportation's work program
62 to each department district, except the Turnpike District. The
63 amount allocated to for each district shall be based on upon the
64 amount of proceeds attributed to the counties within each
65 respective district.

66 (4)(3)(a) Except as provided in this section, the
67 department shall administer, collect, and enforce the surcharge
68 as provided in this chapter.



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69 (a) ~~(b)~~ The department shall require dealers to report
70 surcharge collections according to the county to which the
71 surcharge was attributed. For purposes of this section, the
72 surcharge shall be attributed to the county where the rental
73 agreement was entered into.

74 (b) ~~(c)~~ Dealers who collect the rental car surcharge shall
75 report to the department all surcharge revenues attributed to
76 the county where the rental agreement was entered into on a
77 timely filed return for each required reporting period. The
78 provisions of this chapter which apply to interest and penalties
79 on delinquent taxes ~~shall~~ apply to the surcharge. The surcharge
80 is ~~shall~~ not be included in the calculation of estimated taxes
81 pursuant to s. 212.11. The dealer's credit provided in s. 212.12
82 does ~~shall~~ not apply to any amount collected under this section.

83 (5) ~~(4)~~ The surcharge imposed by this section does not apply
84 to a motor vehicle provided at no charge to a person whose motor
85 vehicle is being repaired, adjusted, or serviced by the entity
86 providing the replacement motor vehicle.

87
88 ===== T I T L E A M E N D M E N T =====

89 And the title is amended as follows:

90 Between lines 2 and 3

91 insert:

92 212.0606, F.S.; specifying circumstances under which a
93 member of a car-sharing service is required to pay a
94 surcharge based on a usage basis rather than a daily
95 basis; defining the term "car-sharing service";
96 amending s.