



26 (c) At the rate of 6 percent of the gross proceeds derived  
 27 from the lease or rental of tangible personal property, as  
 28 defined herein; however, the following special provisions apply  
 29 to the lease or rental of motor vehicles and to peer-to-peer  
 30 car-sharing programs:

31 1. When a motor vehicle is leased or rented by a motor  
 32 vehicle rental company or through a peer-to-peer car-sharing  
 33 program as those terms are defined in s. 212.0606(1) for a  
 34 period of less than 12 months:

35 a. If the motor vehicle is rented in Florida, the entire  
 36 amount of such rental is taxable, even if the vehicle is dropped  
 37 off in another state.

38 b. If the motor vehicle is rented in another state and  
 39 dropped off in Florida, the rental is exempt from Florida tax.

40 c. If the motor vehicle is rented through a peer-to-peer  
 41 car-sharing program, the peer-to-peer car-sharing program shall  
 42 collect and remit the applicable tax due in connection with the  
 43 rental.

44 2. Except as provided in subparagraph 3., for the lease or  
 45 rental of a motor vehicle for a period of not less than 12  
 46 months, sales tax is due on the lease or rental payments if the  
 47 vehicle is registered in this state; provided, however, that no  
 48 tax shall be due if the taxpayer documents use of the motor  
 49 vehicle outside this state and tax is being paid on the lease or  
 50 rental payments in another state.

51           3. The tax imposed by this chapter does not apply to the  
52 lease or rental of a commercial motor vehicle as defined in s.  
53 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as  
54 defined in s. 316.003 which is to be used primarily in the trade  
55 or established business of the lessee or rentee, for a period of  
56 not less than 12 months when tax was paid on the purchase price  
57 of such vehicle by the lessor. To the extent tax was paid with  
58 respect to the purchase of such vehicle in another state,  
59 territory of the United States, or the District of Columbia, the  
60 Florida tax payable shall be reduced in accordance with s.  
61 212.06(7). This subparagraph shall only be available when the  
62 lease or rental of such property is an established business or  
63 part of an established business or the same is incidental or  
64 germane to such business.

65           Section 2. This act shall take effect July 1, 2024.