

1 A bill to be entitled
 2 An act relating to rental car surcharges; amending s.
 3 212.0606, F.S.; authorizing counties to impose an
 4 additional surcharge on the lease or rental of motor
 5 vehicles; requiring a referendum; providing procedures
 6 and requirements for imposing a local surcharge;
 7 providing for the effective date of a local surcharge;
 8 providing for the distribution and use of funds
 9 collected from local surcharges; providing procedures
 10 for collection; providing exceptions; providing an
 11 effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 Section 1. Section 212.0606, Florida Statutes, is amended
 16 to read:

17 212.0606 Rental car surcharge.—

18 (1) A surcharge of \$2 ~~\$2.00~~ per day or any part of a day
 19 is imposed upon the lease or rental of a motor vehicle licensed
 20 for hire and designed to carry fewer ~~less~~ than nine passengers,
 21 regardless of whether such motor vehicle is licensed in this
 22 state ~~Florida~~. The surcharge applies ~~to~~ only to the first 30
 23 days of the term of any lease or rental. The surcharge is
 24 subject to all applicable taxes imposed by this chapter.

25 (2) (a) Notwithstanding s. ~~the provisions of section~~
 26 212.20, and less costs of administration, 80 percent of the
 27 proceeds of this surcharge shall be deposited in the State
 28 Transportation Trust Fund, 15.75 percent of the proceeds of this

HB 117

2013

29 surcharge shall be deposited in the Tourism Promotional Trust
30 Fund created in s. 288.122, and 4.25 percent of the proceeds of
31 this surcharge shall be deposited in the Florida International
32 Trade and Promotion Trust Fund. As used in ~~For the purposes of~~
33 this subsection, "proceeds" of the surcharge means all funds
34 collected and received by the department under this subsection
35 ~~section~~, including interest and penalties on delinquent
36 surcharges. The department shall provide the Department of
37 Transportation rental car surcharge revenue information for the
38 previous state fiscal year by September 1 of each year.

39 (b) Notwithstanding any other provision of law, in fiscal
40 year 2007-2008 and each year thereafter, the proceeds deposited
41 in the State Transportation Trust Fund shall be allocated on an
42 annual basis in the Department of Transportation's work program
43 to each department district, except the Turnpike District. The
44 amount allocated for each district shall be based upon the
45 amount of proceeds attributed to the counties within each
46 respective district.

47 (3) (a) In addition to the surcharge imposed under
48 subsection (1), a county may provide by ordinance, to be
49 approved by countywide referendum, for the imposition of a local
50 surcharge of \$3 per day or any part of a day upon the lease or
51 rental of a motor vehicle licensed for hire and designed to
52 carry fewer than nine passengers, regardless of whether such
53 motor vehicle is licensed in this state. The local surcharge may
54 apply only to the first 30 days of the term of any lease or
55 rental. The local surcharge does not apply to the lease or
56 rental of a motor vehicle by a person for the period required

HB 117

2013

57 for a motor vehicle owned by the person to undergo maintenance
58 or repair. The person must provide a receipt for the cost of the
59 maintenance or repair services and documentation that the person
60 owns the motor vehicle undergoing maintenance or repair. The
61 local surcharge is subject to all applicable taxes imposed by
62 this chapter.

63 (b) If the ordinance authorizing the imposition of the
64 local surcharge is approved by such referendum, a certified copy
65 of the ordinance shall be furnished by the county to the
66 department within 10 days after such approval, but no later than
67 November 16 before the effective date of the local surcharge.
68 The notice must specify the period during which the local
69 surcharge will be in effect and must include a copy of the
70 ordinance and such other information as the department may
71 require by rule. Failure to timely provide such notification to
72 the department shall result in the delay by 1 year of the
73 effective date of the local surcharge. The effective date for
74 imposition of the local surcharge shall be January 1 following
75 the year in which the ordinance was approved by referendum. A
76 local surcharge may not terminate on a date other than December
77 31.

78 (c) Any local surcharge proceeds collected by a dealer who
79 fails to report surcharge collections by county as required by
80 paragraph (4) (b) shall be deposited into the Solid Waste
81 Management Trust Fund and then transferred to the Local Option
82 Fuel Tax Trust Fund as separate from the county surcharge
83 collections accounts. The department shall distribute funds in
84 this account, less the cost of administration, using a

85 distribution factor determined for each county that levies a
 86 local surcharge, based upon the county's latest official
 87 population determined pursuant to s. 186.901 and multiplied by
 88 the amount of funds in the account and available for
 89 distribution.

90 (d) Notwithstanding s. 212.20, and less the costs of
 91 administration, the proceeds of the local surcharge imposed
 92 under paragraph (a) shall be transferred to the Local Option
 93 Fuel Tax Trust Fund for the purposes allowed under s. 206.60 and
 94 distributed monthly by the department under s. 336.025(3)(a)1.
 95 or s. 336.025(4)(a), except that the local surcharge proceeds
 96 shall be distributed monthly by the department directly to those
 97 counties that have entered into interlocal funding agreements
 98 with regional transportation authorities created pursuant to
 99 chapter 343. As used in this subsection, "proceeds" of the local
 100 surcharge means all funds collected and received by the
 101 department under this subsection, including interest and
 102 penalties on delinquent local surcharges.

103 (4)~~(3)~~ (a) Except as provided in this section, the
 104 department shall administer, collect, and enforce the surcharges
 105 surcharge as provided in this chapter.

106 (b) The department shall require dealers to report
 107 surcharge collections according to the county to which the
 108 surcharge was attributed. For purposes of this section, the
 109 surcharge shall be attributed to the county where the rental
 110 agreement was entered into.

111 (c) Dealers who collect the rental car surcharge shall
 112 report to the department all surcharge revenues attributed to

HB 117

2013

113 | the county where the rental agreement was entered into on a
114 | timely filed return for each required reporting period. The
115 | provisions of this chapter which apply to interest and
116 | penalties on delinquent taxes shall apply to the surcharge. The
117 | surcharge shall not be included in the calculation of estimated
118 | taxes pursuant to s. 212.11. The dealer's credit provided in s.
119 | 212.12 shall not apply to any amount collected under this
120 | section.

121 | (5)~~(4)~~ The surcharges ~~surcharge~~ imposed by this section do
122 | ~~does~~ not apply to a motor vehicle provided at no charge to a
123 | person whose motor vehicle is being repaired, adjusted, or
124 | serviced by the entity providing the replacement motor vehicle.

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