

1 A bill to be entitled
 2 An act relating to a local option surcharge on rentals or
 3 leases of motor vehicles; creating s. 212.0607, F.S.;
 4 authorizing certain counties to impose by ordinance a
 5 surcharge on rental or lease of motor vehicles; providing
 6 limitations; providing for collection, administration, and
 7 enforcement of the surcharge by the Department of Revenue;
 8 providing duties of the department; requiring a
 9 referendum; providing for the uses of surcharge proceeds;
 10 providing for application of certain rules of the
 11 department; providing an effective date.

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

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 15 Section 1. Section 212.0607, Florida Statutes, is created
 16 to read:

17 212.0607 Local option surcharge on the lease or rental of
 18 motor vehicles.--

19 (1) Subject to this section, any county in this state that
 20 is a member of a metropolitan planning organization designated
 21 under s. 339.175 may impose a surcharge not to exceed \$2 per day
 22 or any part of a day upon the lease or rental of a motor vehicle
 23 licensed for hire and designed to carry fewer than nine
 24 passengers, regardless of whether such motor vehicle is licensed
 25 in this state. The surcharge may apply only to the first 30 days
 26 of the term of any lease or rental. The surcharge is subject to
 27 all applicable taxes imposed by this chapter. The surcharge is
 28 designated as the "Local Option Rental Car Surcharge."

29 (2)(a) The surcharge shall be imposed pursuant to an
 30 ordinance enacted by a majority vote of the governing board of
 31 the county. Such ordinance shall designate the Department of
 32 Revenue as the agency which shall collect the surcharge and to
 33 which surcharge proceeds shall be remitted.

34 (b)1. The department shall collect, administer, and
 35 enforce the surcharge as provided in this chapter.

36 2. The department shall require dealers to report
 37 surcharge collections according to the county to which the
 38 surcharge was attributed. For purposes of this section, the
 39 surcharge shall be attributed to the county in which the rental
 40 agreement was entered into.

41 3. Dealers who collect the surcharge shall, on a timely
 42 filed return for each required reporting period, report to the
 43 department all surcharge revenues attributed to the county in
 44 which the rental agreement was entered into. The provisions of
 45 this chapter which apply to interest and penalties on delinquent
 46 taxes shall apply to the surcharge. The surcharge shall not be
 47 included in the calculation of estimated taxes pursuant to s.
 48 212.11. The dealer's credit provided in s. 212.12 shall not
 49 apply to any amount collected under this section.

50 4. The department shall distribute proceeds of the
 51 surcharge to the county to which the surcharge was attributed.

52 5. A portion of the surcharge collected may be retained by
 53 the department for costs of administration, but such portion
 54 shall not exceed 3 percent of collections.

55 (3) The ordinance shall provide that it shall not become
 56 effective until approved by a majority vote of the electors of

57 the county voting in a referendum on the local option rental car
58 surcharge and until a local option rental car surcharge is
59 approved by referendum in each of the member counties of the
60 metropolitan planning organization. Such referendum shall be
61 conducted in accordance with applicable laws of this state. If
62 approved by such referendum, a certified copy of the ordinance
63 that authorizes the imposition of the surcharge shall be
64 furnished by the county to the department within 10 days after
65 such approval.

66 (4) All proceeds of the surcharge received pursuant to
67 this section by a county imposing the surcharge shall be used by
68 the county solely to provide funding on an annual basis for
69 those transportation projects listed in the long-range
70 transportation plan of the metropolitan planning organization
71 encompassing that county, as specified in s. 339.175(6),
72 provided, at the discretion of the county, a portion of such
73 proceeds may be used on an annual basis to provide funding for
74 designated public transportation facilities and public
75 transportation systems within that metropolitan planning
76 organization's urbanized area. For purposes of this subsection,
77 the term "proceeds of the surcharge" means all funds collected
78 and received by the department under this section, including
79 interest and penalties on delinquent surcharges.

80 (5) For purposes of administering the surcharge, all rules
81 adopted by the department for administering the rental car
82 surcharge established by s. 212.0606 shall apply, except the
83 ordinance enacted by the county may contain differing and
84 conflicting provisions, which shall prevail.

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Section 2. This act shall take effect July 1, 2006.