

By Senator Webster

9-1575-06

1   A bill to be entitled  
 2           An act relating to a surcharge on the rental or  
 3           lease of motor vehicles; amending s. 212.0606,  
 4           F.S.; providing for the imposition by  
 5           countywide referendum of an additional  
 6           surcharge on the lease or rental of a motor  
 7           vehicle; providing the proceeds of the  
 8           surcharge to be deposited in the Local Option  
 9           Fuel Tax Trust Fund and used for the  
 10          construction and maintenance of state roads;  
 11          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 212.0606, Florida Statutes, is  
 16 amended to read:

17           212.0606 Rental car surcharge.--

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

25           (2)(a) Notwithstanding ~~the provisions of~~ section  
 26 212.20, and less costs of administration, 80 percent of the  
 27 proceeds of the this surcharge imposed under subsection (1)  
 28 shall be deposited in the State Transportation Trust Fund,  
 29 15.75 percent of the proceeds of this surcharge shall be  
 30 deposited in the Tourism Promotional Trust Fund created in s.  
 31 288.122, and 4.25 percent of the proceeds of this surcharge

1 shall be deposited in the Florida International Trade and  
2 Promotion Trust Fund. As used in ~~For the purposes of~~ this  
3 subsection, "proceeds" of the surcharge means all funds  
4 collected and received by the department under subsection (1)  
5 ~~this section~~, including interest and penalties on delinquent  
6 surcharges. The department shall provide the Department of  
7 Transportation rental car surcharge revenue information for  
8 the previous state fiscal year by September 1 of each year.

9 (b) Notwithstanding any other provision of law, in  
10 fiscal year 2007-2008 and each year thereafter, the proceeds  
11 deposited in the State Transportation Trust Fund shall be  
12 allocated on an annual basis in the Department of  
13 Transportation's work program to each department district,  
14 except the Turnpike District. The amount allocated for each  
15 district shall be based upon the amount of proceeds attributed  
16 to the counties within each respective district.

17 (3)(a) In addition to the surcharge imposed under  
18 subsection (1), a county may impose by countywide referendum a  
19 local surcharge of \$2 per day or any part of a day upon the  
20 lease or rental of a motor vehicle licensed for hire and  
21 designed to carry fewer than nine passengers, regardless of  
22 whether such motor vehicle is licensed in this state. The  
23 local surcharge may be applied to only the first 30 days of  
24 the term of any lease or rental and is subject to all  
25 applicable taxes imposed by this chapter.

26 (b) Notwithstanding s. 212.20, and less the costs of  
27 administration, the proceeds of the local surcharge imposed  
28 under paragraph (a) shall be deposited in the Local Option  
29 Fuel Tax Trust Fund for the purposes allowed under s. 206.60  
30 and distributed monthly by the department under the provisions  
31 ,f s. 336.025(3)(a)1. As used in this subsection, "proceeds"

1 of the local surcharge means all funds collected and received  
2 by the department under this subsection, including interest  
3 and penalties on delinquent surcharges.

4 ~~(4)(3)~~(a) Except as provided in this section, the  
5 department shall administer, collect, and enforce the  
6 surcharge and local surcharge as provided in this chapter.

7 (b) The department shall require dealers to report  
8 surcharge collections according to the county to which the  
9 surcharge and local surcharge was attributed. For purposes of  
10 this section, the surcharge and local surcharge shall be  
11 attributed to the county where the rental agreement was  
12 entered into.

13 (c) Dealers who collect ~~a the~~ rental car surcharge  
14 shall report to the department all surcharge and local  
15 surcharge revenues attributed to the county where the rental  
16 agreement was entered into on a timely filed return for each  
17 required reporting period. The provisions of this chapter  
18 which apply to interest and penalties on delinquent taxes  
19 shall apply to the surcharge and local surcharge. The  
20 surcharge and local surcharge shall not be included in the  
21 calculation of estimated taxes pursuant to s. 212.11. The  
22 dealer's credit provided in s. 212.12 shall not apply to any  
23 amount collected under this section.

24 ~~(5)(4)~~ The surcharge and any local surcharge imposed  
25 by this section does not apply to a motor vehicle provided at  
26 no charge to a person whose motor vehicle is being repaired,  
27 adjusted, or serviced by the entity providing the replacement  
28 motor vehicle.

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

Provides for imposition of an additional surcharge on the lease or rental of a motor vehicle by a countywide referendum. Requires that the proceeds of the surcharge be deposited in the Local Option Fuel Tax Trust Fund.