

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) If the ordinance authorizing the imposition of the
27 surcharge is approved by such referendum, a certified copy of
28 the ordinance shall be furnished by the county to the
29 department within 10 days after such approval, but no later
30 than November 16 prior to the effective date. The notice must
31 specify the time period during which the surcharge will be in

1 effect and must include a copy of the ordinance and such other
2 information as the department requires by rule. Failure to
3 timely provide such notification to the department shall
4 result in the delay of the effective date for a period of 1
5 year. The effective date for any county to impose the
6 surcharge shall be January 1 following the year in which the
7 ordinance was approved by referendum. A local surcharge may
8 not terminate on a date other than December 31.

9 (c) Any dealer that collects the local surcharge but
10 fails to report surcharge collections by county, as required
11 by paragraph (4)(b), shall have the surcharge proceeds
12 deposited into the Solid Waste Management Trust Fund and then
13 transferred to the Local Option Fuel Tax Trust Fund, which is
14 separate from the county surcharge collection accounts. The
15 department shall distribute funds in this account, less the
16 cost of administration, using a distribution factor determined
17 for each county that levies a surcharge based on the county's
18 latest official population determined pursuant to s. 186.901
19 and multiplied by the amount of funds in the account and
20 available for distribution.

21 (d) Notwithstanding s. 212.20, and less the costs of
22 administration, the proceeds of the local surcharge imposed
23 under paragraph (a) shall be transferred to the Local Option
24 Fuel Tax Trust Fund for the purposes allowed under s. 206.60
25 and distributed monthly by the department under s.
26 336.025(3)(a)1. or (4)(a). As used in this subsection,
27 "proceeds" of the local surcharge means all funds collected
28 and received by the department under this subsection,
29 including interest and penalties on delinquent surcharges.

1 ~~(4)(3)~~(a) Except as provided in this section, the
2 department shall administer, collect, and enforce the
3 surcharge and local surcharge as provided in this chapter.

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

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

21 ~~(5)(4)~~ The surcharge and any local surcharge imposed
22 by this section does not apply to a motor vehicle provided at
23 no charge to a person whose motor vehicle is being repaired,
24 adjusted, or serviced by the entity providing the replacement
25 motor vehicle.

26 Section 2. This act shall take effect July 1, 2006.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 2632

This CS revises certain administrative and procedural requirements recommended by the Department of Revenue to facilitate implementation.