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

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

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

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

(1) Subject to this section, any county in this state that is a member of a metropolitan planning organization designated under s. 339.175 may impose a surcharge not to exceed \$2 per day or any part of a day upon the lease or rental of a motor vehicle licensed for hire and designed to carry fewer than nine passengers, regardless of whether such motor vehicle is licensed in this state. The surcharge may apply only to the first 30 days of the term of any lease or rental. The surcharge shall not apply to the lease or rental of a motor vehicle by a person for

29 the period of time required to have a motor vehicle owned by the
 30 person undergo maintenance or repair. The person must provide a
 31 receipt for the cost of the maintenance or repair services and
 32 documentation that the person owns the motor vehicle undergoing
 33 maintenance or repair. The surcharge is subject to all
 34 applicable taxes imposed by this chapter. The surcharge is
 35 designated as the "Local Option Rental Car Surcharge."

36 (2)(a) The surcharge shall be imposed pursuant to an
 37 ordinance enacted by a majority vote of the governing board of
 38 the county. Such ordinance shall designate the Department of
 39 Revenue as the agency that shall collect the surcharge and to
 40 which surcharge proceeds shall be remitted.

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

43 2. The department shall require dealers to report
 44 surcharge collections according to the county to which the
 45 surcharge was attributed. For purposes of this section, the
 46 surcharge shall be attributed to the county in which the rental
 47 agreement was entered into.

48 3. Dealers who collect the surcharge shall, on a timely
 49 filed return for each required reporting period, report to the
 50 department all surcharge revenues attributed to the county in
 51 which the rental agreement was entered into. The provisions of
 52 this chapter that apply to interest and penalties on delinquent
 53 taxes shall apply to the surcharge. The surcharge shall not be
 54 included in the calculation of estimated taxes pursuant to s.
 55 212.11. The dealer's credit provided in s. 212.12 shall not
 56 apply to any amount collected under this section.

57 4. The department shall distribute proceeds of the
 58 surcharge to the county to which the surcharge was attributed.

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

62 (3) The ordinance shall provide that it shall not become
 63 effective until approved by a majority vote of the electors of
 64 the county voting in a referendum on the local option rental car
 65 surcharge and until a local option rental car surcharge is
 66 approved by referendum in each of the member counties of the
 67 metropolitan planning organization. Such referendum shall be
 68 conducted in accordance with applicable laws of this state. If
 69 approved by such referendum, a certified copy of the ordinance
 70 that authorizes the imposition of the surcharge shall be
 71 furnished by the county to the department within 10 days after
 72 such approval.

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

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85 and received by the department under this section, including
86 interest and penalties on delinquent surcharges.

87 (5) For purposes of administering the surcharge, all rules
88 adopted by the department for administering the rental car
89 surcharge established by s. 212.0606 shall apply, except the
90 ordinance enacted by the county may contain differing and
91 conflicting provisions, which shall prevail.

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