

CHAMBER ACTION

1 The Tourism Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to a surcharge on the rental or lease of
7 motor vehicles; amending s. 212.0606, F.S.; providing for
8 the imposition by countywide referendum of an additional
9 surcharge on the lease or rental of a motor vehicle;
10 providing an exception; providing procedures and
11 requirements for imposing the surcharge; providing for
12 time of effect of the surcharge; providing for a
13 methodology for distribution of certain funds by the
14 Department of Revenue to certain counties; providing for
15 the proceeds of the surcharge to be transferred to the
16 Local Option Fuel Tax Trust Fund and used for the
17 construction and maintenance of state roads; providing an
18 effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. Section 212.0606, Florida Statutes, is amended
23 to read:

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24 | 212.0606 Rental car surcharge.--

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

32 | (2) (a) Notwithstanding ~~the provisions of~~ section 212.20,
 33 | and less costs of administration, 80 percent of the proceeds of
 34 | the this surcharge imposed under subsection (1) shall be
 35 | deposited in the State Transportation Trust Fund, 15.75 percent
 36 | of the proceeds of this surcharge shall be deposited in the
 37 | Tourism Promotional Trust Fund created in s. 288.122, and 4.25
 38 | percent of the proceeds of this surcharge shall be deposited in
 39 | the Florida International Trade and Promotion Trust Fund. As
 40 | used in ~~For the purposes of~~ this subsection, "proceeds" of the
 41 | surcharge means all funds collected and received by the
 42 | department under subsection (1) ~~this section~~, including interest
 43 | and penalties on delinquent surcharges. The department shall
 44 | provide the Department of Transportation rental car surcharge
 45 | revenue information for the previous state fiscal year by
 46 | September 1 of each year.

47 | (b) Notwithstanding any other provision of law, in fiscal
 48 | year 2007-2008 and each year thereafter, the proceeds deposited
 49 | in the State Transportation Trust Fund shall be allocated on an
 50 | annual basis in the Department of Transportation's work program
 51 | to each department district, except the Turnpike District. The

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52 amount allocated for each district shall be based upon the
53 amount of proceeds attributed to the counties within each
54 respective district.

55 (3) (a) In addition to the surcharge imposed under
56 subsection (1), a county may impose by countywide referendum a
57 local surcharge of \$2 per day or any part of a day upon the
58 lease or rental of a motor vehicle licensed for hire and
59 designed to carry fewer than nine passengers, regardless of
60 whether such motor vehicle is licensed in this state. The local
61 surcharge may be applied to only the first 30 days of the term
62 of any lease or rental. The local surcharge shall not apply to
63 the lease or rental of a motor vehicle by a person for the
64 period of time required to have a motor vehicle owned by the
65 person undergo maintenance or repair. The person must provide a
66 receipt for the cost of the maintenance or repair services and
67 documentation that the person owns the motor vehicle undergoing
68 maintenance or repair. The local surcharge is subject to all
69 applicable taxes imposed by this chapter.

70 (b) If the ordinance authorizing the imposition of the
71 local surcharge is approved by such referendum, a certified copy
72 of the ordinance shall be furnished by the county to the
73 department within 10 days after such approval, but no later than
74 November 16 prior to the effective date. The notice must specify
75 the time period during which the local surcharge will be in
76 effect and must include a copy of the ordinance and such other
77 information as the department may require by rule. Failure to
78 timely provide such notification to the department shall result
79 in the delay of the effective date for a period of 1 year. The

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80 effective date for any county to impose the local surcharge
81 shall be January 1 following the year in which the ordinance was
82 approved by referendum. A local surcharge may not terminate on a
83 date other than December 31.

84 (c) Any local surcharge proceeds collected by a dealer
85 that fails to report surcharge collections by county as required
86 by paragraph (4)(b) shall be deposited into the Solid Waste
87 Management Trust Fund and then transferred to the Local Option
88 Fuel Tax Trust Fund as separate from the county surcharge
89 collection accounts. The department shall distribute funds in
90 this account, less the cost of administration, using a
91 distribution factor determined for each county that levies a
92 local surcharge, based upon the county's latest official
93 population determined pursuant to s. 186.901 and multiplied by
94 the amount of funds in the account and available for
95 distribution.

96 (d) Notwithstanding s. 212.20, and less the costs of
97 administration, the proceeds of the local surcharge imposed
98 under paragraph (a) shall be transferred to the Local Option
99 Fuel Tax Trust Fund for the purposes allowed under s. 206.60 and
100 distributed monthly by the department under s. 336.025(3)(a)1.
101 or (4)(a). As used in this subsection, "proceeds" of the local
102 surcharge means all funds collected and received by the
103 department under this subsection, including interest and
104 penalties on delinquent local surcharges.

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

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

114 (c) Dealers who collect a ~~the~~ rental car surcharge shall
115 report to the department all surcharge and local surcharge
116 revenues attributed to the county where the rental agreement was
117 entered into on a timely filed return for each required
118 reporting period. The provisions of this chapter which apply to
119 interest and penalties on delinquent taxes shall apply to the
120 surcharge and local surcharge. The surcharge and local surcharge
121 shall not be included in the calculation of estimated taxes
122 pursuant to s. 212.11. The dealer's credit provided in s. 212.12
123 shall not apply to any amount collected under this section.

124 ~~(5)-(4)~~ The surcharge and any local surcharge imposed by
125 this section do ~~does~~ not apply to a motor vehicle provided at no
126 charge to a person whose motor vehicle is being repaired,
127 adjusted, or serviced by the entity providing the replacement
128 motor vehicle.

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