



445342

CHAMBER ACTION

Senate

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House

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1 Senator Geller moved the following **amendment to amendment**
2 **(844108)** :

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4 **Senate Amendment (with title amendments)**

5 Between lines 520 and 521

6 insert:

7 Section 8. Section 212.0606, Florida Statutes, is amended
8 to read:

9 212.0606 Rental car surcharge; discretionary local rental
10 car surcharge.--

11 (1) A surcharge of \$2 ~~\$2.00~~ per day or any part of a day is
12 imposed upon the lease or rental of a motor vehicle licensed for
13 hire and designed to carry fewer ~~less~~ than nine passengers
14 regardless of whether such motor vehicle is licensed in Florida.
15 The surcharge applies to only the first 30 days of the term of
16 any lease or rental and. ~~The surcharge~~ is subject to all
17 applicable taxes imposed by this chapter.



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18 (2) (a) Notwithstanding ~~the provisions of section s.~~ 212.20,
19 and less costs of administration, 80 percent of the proceeds of
20 the ~~this~~ surcharge imposed under subsection (1) shall be
21 deposited in the State Transportation Trust Fund, 15.75 percent
22 of the proceeds of this surcharge shall be deposited in the
23 Tourism Promotional Trust Fund created in s. 288.122, and 4.25
24 percent of the proceeds of this surcharge shall be deposited in
25 the Florida International Trade and Promotion Trust Fund. As used
26 in ~~For the purposes of~~ this subsection, "proceeds" of the
27 surcharge means all funds collected and received by the
28 department under subsection (1) ~~this section~~, including interest
29 and penalties on delinquent surcharges. The department shall
30 provide the Department of Transportation rental car surcharge
31 revenue information for the previous state fiscal year by
32 September 1 of each year.

33 (b) Notwithstanding any other provision of law, in fiscal
34 year 2007-2008 and each year thereafter, the proceeds deposited
35 in the State Transportation Trust Fund shall be allocated on an
36 annual basis in the Department of Transportation's work program
37 to each department district, except the Turnpike District. The
38 amount allocated for each district shall be based upon the amount
39 of proceeds attributed to the counties within each respective
40 district.

41 (3) (a) In addition to the surcharge imposed under
42 subsection (1), each county containing an airport and a regional
43 transportation authority under chapter 343 may levy a
44 discretionary local surcharge pursuant to county ordinance and
45 subject to approval by a majority vote of the electorate of the
46 county voting in a referendum on the local surcharge of \$2 per
47 day, or any part of a day, upon the lease or rental of a motor



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48 vehicle licensed for hire and designed to carry fewer than nine
49 passengers, regardless of whether the motor vehicle is licensed
50 in this state. The surcharge may be applied to only the first 30
51 days of the term of the lease or rental and is subject to all
52 applicable taxes imposed by this chapter.

53 (b) If the ordinance authorizing the imposition of the
54 surcharge is approved by such referendum, a certified copy of the
55 ordinance shall be furnished by the county to the department
56 within 10 days after such approval, but no later than November 16
57 prior to the effective date. The notice must specify the time
58 period during which the surcharge will be in effect and must
59 include a copy of the ordinance and such other information as the
60 department requires by rule. Failure to timely provide such
61 notification to the department shall result in delay of the
62 effective date for a period of 1 year. The effective date for any
63 county to impose the surcharge shall be January 1 following the
64 year in which the ordinance was approved by referendum. A local
65 surcharge may not terminate on a date other than December 31.

66 (c) Any dealer that collects the local surcharge but fails
67 to report surcharge collections by county, as required by
68 paragraph (4) (b), shall have the surcharge proceeds deposited
69 into the Solid Waste Management Trust Fund and then transferred
70 to the Local Option Fuel Tax Trust Fund, which is separate from
71 the county surcharge collection accounts. The department shall
72 distribute funds in this account, less the cost of
73 administration, using a distribution factor determined for each
74 county that levies a surcharge based on the county's latest
75 official population determined pursuant to s. 186.901 and
76 multiplied by the amount of funds in the account and available
77 for distribution.



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78 (d) Notwithstanding s. 212.20, and less the costs of
79 administration, the proceeds of the local surcharge imposed under
80 paragraph (a) shall be transferred to the Local Option Fuel Tax
81 Trust Fund and distributed monthly by the department under
82 s.336.025(3)(a)1. or (4)(a) and used solely for costs associated
83 with the construction, reconstruction, operation, maintenance,
84 and repair of facilities under a commuter rail service program
85 provided by the state or other governmental entity. The revenue
86 generated by the local surcharge in each county shall be
87 redistributed to the transportation authority of that county. As
88 used in this subsection, "proceeds" of the local surcharge means
89 all funds collected and received by the department under this
90 subsection, including interest and penalties on delinquent
91 surcharges.

92 (4)~~(3)~~(a) Except as provided in this section, the
93 department shall administer, collect, and enforce the surcharge
94 and local surcharge as provided in this chapter.

95 (b) The department shall require dealers to report
96 surcharge collections according to the county to which the
97 surcharge and local surcharge was attributed. For purposes of
98 this section, the surcharge and local surcharge shall be
99 attributed to the county where the rental agreement was entered
100 into.

101 (c) Dealers who collect a ~~the~~ rental car surcharge shall
102 report to the department all surcharge and local surcharge
103 revenues attributed to the county where the rental agreement was
104 entered into on a timely filed return for each required reporting
105 period. The provisions of this chapter which apply to interest
106 and penalties on delinquent taxes shall apply to the surcharge
107 and local surcharge. The surcharge and local surcharge shall not



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108 be included in the calculation of estimated taxes pursuant to s.
109 212.11. The dealer's credit provided in s. 212.12 shall not apply
110 to any amount collected under this section.

111 (5)~~(4)~~ The surcharge and local surcharge imposed by this
112 section does not apply to a motor vehicle provided at no charge
113 to a person whose motor vehicle is being repaired, adjusted, or
114 serviced by the entity providing the replacement motor vehicle.

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117 ===== T I T L E A M E N D M E N T =====

118 And the title is amended as follows:

119 On line 2790, after the first semicolon,

120 insert:

121 amending s. 212.0606, F.S.; providing for the imposition by
122 countywide referendum of an additional surcharge on the
123 lease or rental of a motor vehicle; providing the proceeds
124 of the surcharge to be transferred to the Local Option Fuel
125 Tax Trust Fund and used solely for the construction and
126 maintenance of commuter rail service facilities;