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CHAMBER ACTION

Senate

House

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Floor: 1/F/2R
5/2/2008 2:23 PM

1 Senator Geller moved the following amendment:

3 Senate Amendment (with title amendment)

4 Between lines 78 and 79,

5 insert:

6 Section 2. Section 212.0606, Florida Statutes, is amended
7 to read:

8 212.0606 Rental car surcharge; discretionary local rental
9 car surcharge.--

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



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

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

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



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

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

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



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

90 (4)(3)(a) Except as provided in this section, the
91 department shall administer, collect, and enforce the surcharge
92 and local surcharge as provided in this chapter.

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

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



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106 | be included in the calculation of estimated taxes pursuant to s.
 107 | 212.11. The dealer's credit provided in s. 212.12 shall not apply
 108 | to any amount collected under this section.

109 | ~~(5)~~(4) The surcharge and any local surcharge imposed by
 110 | this section does not apply to a motor vehicle provided at no
 111 | charge to a person whose motor vehicle is being repaired,
 112 | adjusted, or serviced by the entity providing the replacement
 113 | motor vehicle.

114 |

115 | ===== T I T L E A M E N D M E N T =====

116 | And the title is amended as follows:

117 | Delete lines 2-5

118 | and insert:

119 | An act relating to discretionary charges by counties;
 120 | amending s. 212.055, F.S.; renaming the charter county
 121 | transit system surtax; expanding the eligibility to levy
 122 | the surtax to all charter counties; amending s. 212.0606,
 123 | F.S.; providing for the imposition by countywide
 124 | referendum of an additional surcharge on the lease or
 125 | rental of a motor vehicle; providing the proceeds of the
 126 | surcharge to be transferred to the Local Option Fuel Tax
 127 | Trust Fund and used for the construction and maintenance
 128 | of commuter rail service facilities; providing an
 129 | effective date.