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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: UNFAV	.	
4/22/2008	.	
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	.	

1 The Committee on Transportation and Economic Development
2 Appropriations (Hill) recommended the following **substitute for**
3 **amendment (582890)**:

4
5 **Senate Amendment (with title amendment)**

6 Between lines 52 and 53

7 and insert:

8 Section 1. Section 212.0606, Florida Statutes, is amended
9 to read:

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

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



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17 any lease or rental ~~and. The surcharge~~ is subject to all
18 applicable taxes imposed by this chapter.

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

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

42 (3) (a) In addition to the surcharge imposed under
43 subsection (1), each county containing an international airport
44 may levy a discretionary local surcharge pursuant to county
45 ordinance and subject to approval by a majority vote of the
46 electorate of the county voting in a referendum on the local



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47 surcharge of \$2 per day, or any part of a day, upon the lease or
48 rental of a motor vehicle licensed for hire and designed to carry
49 fewer than nine passengers, regardless of whether such motor
50 vehicle is licensed in this state. The surcharge may be applied
51 to only the first 30 days of the term of the lease or rental and
52 is subject to all 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



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76 multiplied by the amount of funds in the account and available
77 for distribution.

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 s.
82 336.025(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. As used in
86 this subsection, "proceeds" of the local surcharge means all
87 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 |

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

117 | And the title is amended as follows:

118 | On line 2, after the semicolon,
119 | insert:

120 | amending s. 212.0606, F.S.; providing for the
121 | imposition by countywide referendum of an additional
122 | surcharge on the lease or rental of a motor vehicle;
123 | providing for the proceeds of the surcharge to be
124 | transferred to the Local Option Fuel Tax Trust Fund and
125 | used for the construction and maintenance of commuter
126 | rail service facilities; providing definitions relating
127 | to commuter rail service, rail corridors, and railroad
128 | operation for purposes of the rail program within the
129 | department;