



745490

CHAMBER ACTION

Senate

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House

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1 Senator Geller moved the following **substitute for amendment**
2 **(851628)** :

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

5 Delete line(s) 3066-3372

6 and insert:

7 (3) (a) In addition to the surcharge imposed under
8 subsection (1), each county containing an airport and a regional
9 transportation authority under chapter 343 may levy a
10 discretionary local surcharge pursuant to county ordinance and
11 subject to approval by a majority vote of the electorate of the
12 county voting in a referendum on the local surcharge of \$2 per
13 day, or any part of a day, upon the lease or rental of a motor
14 vehicle licensed for hire and designed to carry fewer than nine
15 passengers, regardless of whether such motor vehicle is licensed
16 in this state. The surcharge may be applied to only the first 30



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17 days of the term of the lease or rental and is subject to all
18 applicable taxes imposed by this chapter.

19 (b) If the ordinance authorizing the imposition of the
20 surcharge is approved by referendum, a certified copy of the
21 ordinance shall be furnished by the county to the department
22 within 10 days after such approval, but no later than November 16
23 prior to the effective date. The notice must specify the time
24 period during which the surcharge will be in effect and must
25 include a copy of the ordinance and such other information as the
26 department requires by rule. Failure to timely provide such
27 notification to the department shall result in delay of the
28 effective date for 1 year. The effective date for any county to
29 impose the surcharge shall be January 1 following the year in
30 which the ordinance was approved by referendum. A local surcharge
31 may not terminate on a date other than December 31.

32 (c) A dealer that collects the local surcharge but fails to
33 report surcharge collections by county, as required by paragraph
34 (4) (b), shall have the surcharge proceeds deposited into the
35 Solid Waste Management Trust Fund and transferred to the Local
36 Option Fuel Tax Trust Fund, which is separate from the county
37 surcharge collection accounts. The department shall distribute
38 funds in this account, less the cost of administration, using a
39 distribution factor determined for each county that levies a
40 surcharge based on the county's latest official population as
41 determined pursuant to s. 186.901 and multiplied by the amount of
42 funds in the account and available for distribution.

43 (d) Notwithstanding s. 212.20, and less the costs of
44 administration, the proceeds of the local surcharge imposed under
45 paragraph (a) shall be transferred to the Local Option Fuel Tax
46 Trust Fund and distributed monthly by the department pursuant to



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47 s. 336.025(3)(a)1. or (4)(a) and used solely for costs associated
48 with the construction, reconstruction, operation, maintenance,
49 and repair of facilities under a commuter rail service program
50 provided by the state or other governmental entity. The revenue
51 generated by the local surcharge in each county shall be
52 redistributed to the transportation authority of that county. As
53 used in this subsection, "proceeds" of the local surcharge means
54 all funds collected and received by the department under this
55 subsection, including interest and penalties on delinquent
56 surcharges.

57 (4)(3)(a) Except as provided in this section, the
58 department shall administer, collect, and enforce the surcharge
59 and local surcharge as provided in this chapter.

60 (b) The department shall require dealers to report
61 surcharge collections according to the county to which the
62 surcharge and local surcharge was attributed. For purposes of
63 this section, the surcharge and local surcharge shall be
64 attributed to the county where the rental agreement was entered
65 into.

66 (c) Dealers who collect a ~~the~~ rental car surcharge shall
67 report to the department all surcharge and local surcharge
68 revenues attributed to the county where the rental agreement was
69 entered into on a timely filed return for each required reporting
70 period. The provisions of this chapter which apply to interest
71 and penalties on delinquent taxes shall apply to the surcharge
72 and local surcharge. The surcharge and local surcharge shall not
73 be included in the calculation of estimated taxes pursuant to s.
74 212.11. The dealer's credit provided in s. 212.12 shall not apply
75 to any amount collected under this section.



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76 (5)~~(4)~~ The surcharge and any local surcharge imposed by
77 this section does not apply to a motor vehicle provided at no
78 charge to a person whose motor vehicle is being repaired,
79 adjusted, or serviced by the entity providing the replacement
80 motor vehicle.

81
82 ===== T I T L E A M E N D M E N T =====

83 And the title is amended as follows:

84 Delete line(s) 279-298

85 and insert:

86 service facilities; authorizing the expenditure of public
87 funds