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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 51 and 52  
insert:

Section 1. Subsection (6) of section 212.03, Florida Statutes, is amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.-

(6) (a) It is the legislative intent that every person is engaging in a taxable privilege who leases or rents parking or storage spaces for motor vehicles in parking lots or garages, including storage facilities for towed vehicles, who leases or



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13 rents docking or storage spaces for boats in boat docks or  
14 marinas, or who leases or rents tie-down or storage space for  
15 aircraft at airports. For the exercise of this privilege, a tax  
16 is hereby levied at the rate of 6 percent on the total rental  
17 charged.

18 (b) Charges for parking, docking, tie-down, or storage  
19 arising from a lawful impoundment by a local, state, or federal  
20 law enforcement agency are not taxable.

21  
22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:

24 Delete line 2

25 and insert:

26 An act relating to tax administration; amending s.  
27 212.03, F.S.; providing that charges for the storage  
28 of towed vehicles are taxable, unless the vehicles are  
29 impounded by a local, state, or federal law  
30 enforcement agency; amending s.