



226660

LEGISLATIVE ACTION

Senate	.	House
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Floor: 2/AD/2R	.	Floor: SENA2/C
03/09/2012 07:03 PM	.	03/09/2012 11:39 PM
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Senator Norman moved the following:

**Senate Amendment (with title amendment)**

Between lines 318 and 319  
insert:

Section 2. Subsection (6) of section 212.03, Florida  
Statutes, is amended to read:

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

(6) 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  
rents docking or storage spaces for boats in boat docks or



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14 marinas, or who leases or rents tie-down or storage space for  
15 aircraft at airports.

16 (a) For the exercise of this privilege, a tax is hereby  
17 levied at the rate of 6 percent on the total rental charged.

18 (b) Charges for parking, docking, tie-down, or storage  
19 arising from a lawful impoundment are not taxable. As used in  
20 this paragraph, the term "lawful impoundment" means the storing  
21 of or having custody over an aircraft, boat, or motor vehicle  
22 by, or at the direction of, a local, state, or federal law  
23 enforcement agency which the owner or the owner's representative  
24 is not authorized to enter upon, have access to, or remove  
25 without the consent of the law enforcement agency.

26  
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete line 6

30 and insert:

31 rock; amending s. 212.03, F.S.; providing that charges  
32 for the storage of towed vehicles that are impounded  
33 by a local, state, or federal law enforcement agency  
34 are not taxable; amending s. 212.07, F.S., conforming  
35 a cross-