

By Senator Thompson

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1 A bill to be entitled
2 An act relating to rental car surcharges; amending s.
3 212.0606, F.S.; authorizing counties to impose an
4 additional surcharge on the lease or rental of motor
5 vehicles; requiring a referendum; providing procedures
6 and requirements for imposing a local surcharge;
7 providing for the effective date of a local surcharge;
8 providing for the distribution and use of funds
9 collected from local surcharges; providing procedures
10 for collection; providing exceptions; providing an
11 effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Section 212.0606, Florida Statutes, is amended
16 to read:

17 212.0606 Rental car surcharge.—

18 (1) A surcharge of \$2 ~~\$2.00~~ per day or any part of a day is
19 imposed upon the lease or rental of a motor vehicle licensed for
20 hire and designed to carry fewer ~~less~~ than nine passengers,
21 regardless of whether such motor vehicle is licensed in this
22 state ~~Florida~~. The surcharge applies ~~to~~ only to the first 30
23 days of the term of any lease or rental. The surcharge is
24 subject to all applicable taxes imposed by this chapter.

25 (2) (a) Notwithstanding s. ~~the provisions of section~~ 212.20,
26 and less costs of administration, 80 percent of the proceeds of
27 this surcharge shall be deposited in the State Transportation
28 Trust Fund, 15.75 percent of the proceeds of this surcharge
29 shall be deposited in the Tourism Promotional Trust Fund created

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30 in s. 288.122, and 4.25 percent of the proceeds of this
31 surcharge shall be deposited in the Florida International Trade
32 and Promotion Trust Fund. As used in ~~For the purposes of~~ this
33 subsection, "proceeds" of the surcharge means all funds
34 collected and received by the department under this subsection
35 ~~section~~, including interest and penalties on delinquent
36 surcharges. The department shall provide the Department of
37 Transportation rental car surcharge revenue information for the
38 previous state fiscal year by September 1 of each year.

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

47 (3) (a) In addition to the surcharge imposed under
48 subsection (1), a county may provide by ordinance, to be
49 approved by countywide referendum, for the imposition of a local
50 surcharge of \$3 per day or any part of a day upon the lease or
51 rental of a motor vehicle licensed for hire and designed to
52 carry fewer than nine passengers, regardless of whether such
53 motor vehicle is licensed in this state. The local surcharge may
54 apply only to the first 30 days of the term of any lease or
55 rental. The local surcharge does not apply to the lease or
56 rental of a motor vehicle by a person for the period required
57 for a motor vehicle owned by the person to undergo maintenance
58 or repair. The person must provide a receipt for the cost of the

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59 maintenance or repair services and documentation that the person
60 owns the motor vehicle undergoing maintenance or repair. The
61 local surcharge is subject to all applicable taxes imposed by
62 this chapter.

63 (b) If the ordinance authorizing the imposition of the
64 local surcharge is approved by such referendum, a certified copy
65 of the ordinance shall be furnished by the county to the
66 department within 10 days after such approval, but no later than
67 November 16 before the effective date of the local surcharge.
68 The notice must specify the period during which the local
69 surcharge will be in effect and must include a copy of the
70 ordinance and such other information as the department may
71 require by rule. Failure to timely provide such notification to
72 the department shall result in the delay by 1 year of the
73 effective date of the local surcharge. The effective date for
74 imposition of the local surcharge shall be January 1 following
75 the year in which the ordinance was approved by referendum. A
76 local surcharge may not terminate on a date other than December
77 31.

78 (c) Any local surcharge proceeds collected by a dealer who
79 fails to report surcharge collections by county as required by
80 paragraph (4) (b) shall be deposited into the Solid Waste
81 Management Trust Fund and then transferred to the Local Option
82 Fuel Tax Trust Fund as separate from the county surcharge
83 collections accounts. The department shall distribute funds in
84 this account, less the cost of administration, using a
85 distribution factor determined for each county that levies a
86 local surcharge, based upon the county's latest official
87 population determined pursuant to s. 186.901 and multiplied by

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88 the amount of funds in the account and available for
89 distribution.

90 (d) Notwithstanding s. 212.20, and less the costs of
91 administration, the proceeds of the local surcharge imposed
92 under paragraph (a) shall be transferred to the Local Option
93 Fuel Tax Trust Fund for the purposes allowed under s. 206.60 and
94 distributed monthly by the department under s. 336.025(3)(a)1.
95 or (4)(a), except that the local surcharge proceeds shall be
96 distributed monthly by the department directly to those counties
97 that have entered into interlocal funding agreements with
98 regional transportation authorities created pursuant to chapter
99 343. As used in this subsection, "proceeds" of the local
100 surcharge means all funds collected and received by the
101 department under this subsection, including interest and
102 penalties on delinquent local surcharges.

103 (4)~~(3)~~(a) Except as provided in this section, the
104 department shall administer, collect, and enforce the surcharges
105 surcharge as provided in this chapter.

106 (b) The department shall require dealers to report
107 surcharge collections according to the county to which the
108 surcharge was attributed. For purposes of this section, the
109 surcharge shall be attributed to the county where the rental
110 agreement was entered into.

111 (c) Dealers who collect the rental car surcharge shall
112 report to the department all surcharge revenues attributed to
113 the county where the rental agreement was entered into on a
114 timely filed return for each required reporting period. The
115 provisions of this chapter which apply to interest and penalties
116 on delinquent taxes shall apply to the surcharge. The surcharge

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

120 (5)~~(4)~~ The surcharges ~~surcharge~~ imposed by this section do
121 ~~does~~ not apply to a motor vehicle provided at no charge to a
122 person whose motor vehicle is being repaired, adjusted, or
123 serviced by the entity providing the replacement motor vehicle.

124 Section 2. This act shall take effect July 1, 2013.