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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/22/2013	.	
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The Committee on Appropriations (Hukill) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 91 and 92  
insert:

Section 3. 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



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13 rents docking or storage spaces for boats in boat docks or  
14 marinas;7 or who leases or rents tie-down or storage space for  
15 aircraft at airports is engaging in a taxable privilege.

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 by  
22 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 7

30 and insert:

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