

1 A bill to be entitled
 2 An act relating to rental car sales and use tax
 3 surcharges; amending s. 212.0606, F.S.; defining the
 4 terms "car-sharing service" and "single trip;"
 5 exempting the provision of vehicles by such services
 6 from the rental car surcharge; providing an effective
 7 date.

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 9 Be It Enacted by the Legislature of the State of Florida:

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 11 Section 1. Subsection (4) of section 212.0606, Florida
 12 Statutes, is amended to read:

13 212.0606 Rental car surcharge.—

14 (4) The surcharge imposed by this section does not apply
 15 to:

16 (a) A motor vehicle provided at no charge to a person
 17 whose motor vehicle is being repaired, adjusted, or serviced by
 18 the entity providing the replacement motor vehicle.

19 (b) A motor vehicle provided to a person who is a
 20 registered member of a car-sharing service and who uses the
 21 motor vehicle for a single trip of a duration of 6 hours or less
 22 for a fee. A "car-sharing service" means a business with
 23 preapproved membership criteria requirements that provides the
 24 use of a motor vehicle through decentralized automated access
 25 for a limited time to registered members for a fee. Under this
 26 subsection, a "single trip" begins when a registered member
 27 unlocks the motor vehicle using specific membership criteria and
 28 ends when the registered member parks the motor vehicle within

CS/HB 647

2013

29 | the defined service area of the car-sharing service and
30 | terminates the trip pursuant to the membership plan.

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