

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 the imposition, termination, or
 7 change of the surcharge; providing for the effective
 8 date of the surcharge; providing for distribution and
 9 use of funds collected from the surcharges; providing
 10 exceptions; providing an effective date.

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

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

16 212.0606 Rental car surcharge.—

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

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

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

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

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

57 | or repair. The person must provide a receipt for the cost of the
58 | maintenance or repair services and documentation that the person
59 | owns the motor vehicle undergoing maintenance or repair. The
60 | local surcharge is subject to all applicable taxes imposed by
61 | this chapter.

62 | (b) If the ordinance authorizing the imposition of the
63 | local surcharge is approved by such referendum, the county shall
64 | notify the department within 10 days after such approval but no
65 | later than November 16 before the effective date of the local
66 | surcharge and must notify the department within 10 days after
67 | approval of any imposition, change, or termination of the
68 | surcharge. The notice must specify the period during which the
69 | local 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 of the effective date
73 | of the imposition, termination, or change of the local surcharge
74 | for 1 year. The effective date for imposition of the local
75 | surcharge shall be January 1 following the year in which the
76 | ordinance was approved by referendum. A local surcharge may not
77 | terminate on a date other than December 31.

78 | (c) In addition to the notification required by paragraph
79 | (b), any county proposing to impose a local surcharge authorized
80 | by this subsection shall notify the department by October 1 if
81 | the referendum or consideration of the ordinance that would
82 | result in imposition, termination, or change of the surcharge is
83 | scheduled to occur on or after October 1 of that year. Failure
84 | to timely provide such notification to the department shall

85 result in the delay of the effective date of the imposition,
86 termination, or change of the local surcharge for 1 year.

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

100 (4)~~(3)~~ (a) Except as provided in this section, the
101 department shall administer, collect, and enforce the surcharges
102 ~~surcharge~~ as provided in this chapter.

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

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

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113 on delinquent taxes shall apply to the surcharge. The surcharge
114 shall not be included in the calculation of estimated taxes
115 pursuant to s. 212.11. The dealer's credit provided in s. 212.12
116 shall not apply to any amount collected under this section.

117 (5)~~(4)~~ The surcharges ~~surecharge~~ imposed by this section do
118 ~~does~~ not apply to a motor vehicle provided at no charge to a
119 person whose motor vehicle is being repaired, adjusted, or
120 serviced by the entity providing the replacement motor vehicle.

121 Section 2. This act shall take effect July 1, 2014.