

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Economic Affairs Committee
 2 Representative Nuñez offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Section 212.0606, Florida Statutes, is amended
 7 to read:

8 212.0606 Rental car surcharge.—

9 (1) Except as provided under subsection (2), a surcharge
 10 of \$2 ~~\$2.00~~ per day or any part of a day is imposed upon the
 11 lease or rental of a motor vehicle licensed for hire and
 12 designed to carry less than nine passengers regardless of
 13 whether the ~~such~~ motor vehicle is licensed in this state
 14 ~~Florida~~. The surcharge applies to only the first 30 days of the
 15 term of a ~~any~~ lease or rental. The surcharge is subject to all
 16 applicable taxes imposed under ~~by~~ this chapter.

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17 (2) A member of a car-sharing service who uses a motor
18 vehicle as described in subsection (1) pursuant to an agreement
19 with the car-sharing service for less than 24 hours shall pay a
20 surcharge of 50 cents per usage. A member of a car-sharing
21 service who uses the same motor vehicle for at least 24
22 consecutive hours shall pay a surcharge of \$2 per day or any
23 part of a day as provided under subsection (1).

24 (a) For purposes of this subsection, a "car-sharing
25 service" is a membership-based organization or business, or
26 division thereof, which requires the payment of an application
27 or membership fee and provides member access to motor vehicles:

28 1. Only at locations that are not staffed by car-sharing
29 service personnel employed solely for the purpose of interacting
30 with members;

31 2. Twenty-four hours per day, 7 days per week;

32 3. Only through automated means, including, but not
33 limited to, smartphone applications and electronic membership
34 cards;

35 4. On an hourly basis or for a shorter increment of time;

36 5. Without a separate fee for refueling the motor vehicle;

37 6. Without a separate fee for minimum financial
38 responsibility liability insurance; and

39 7. Owned or controlled by the car-sharing service or its
40 affiliates.

41 (b) The surcharge described in this subsection does not
42 apply to the lease, rental, or use of a motor vehicle from a

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43 location owned, operated, or leased by or for the benefit of an
44 airport or airport authority.

45 ~~(3)(2)(a)~~ Notwithstanding s. ~~the provisions of section~~
46 212.20, and less the costs of administration, 80 percent of the
47 proceeds of this surcharge shall be deposited in the State
48 Transportation Trust Fund, 15.75 percent of the proceeds of this
49 surcharge shall be deposited in the Tourism Promotional Trust
50 Fund created in s. 288.122, and 4.25 percent of the proceeds of
51 this surcharge shall be deposited in the Florida International
52 Trade and Promotion Trust Fund.

53 (a) For the purposes of this subsection, "proceeds" of the
54 surcharge means all funds collected and received by the
55 department under this section, including interest and penalties
56 on delinquent surcharges. The department shall provide the
57 Department of Transportation rental car surcharge revenue
58 information for the previous state fiscal year by September 1 of
59 each year.

60 (b) Notwithstanding any other provision of law, ~~in fiscal~~
61 ~~year 2007-2008 and each year thereafter,~~ the proceeds deposited
62 in the State Transportation Trust Fund shall be allocated on an
63 annual basis in the Department of Transportation's work program
64 to each department district, except the Turnpike District. The
65 amount allocated to ~~for~~ each district shall be based on ~~upon~~ the
66 amount of proceeds attributed to the counties within each
67 respective district.

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68 ~~(4)(3)(a)~~ Except as provided in this section, the
69 department shall administer, collect, and enforce the surcharge
70 as provided in this chapter.

71 ~~(a)(b)~~ The department shall require dealers to report
72 surcharge collections according to the county to which the
73 surcharge was attributed. For purposes of this section, the
74 surcharge shall be attributed to the county where the rental
75 agreement was entered into.

76 ~~(b)(e)~~ Dealers who collect the rental car surcharge shall
77 report to the department all surcharge revenues attributed to
78 the county where the rental agreement was entered into on a
79 timely filed return for each required reporting period. The
80 provisions of this chapter which apply to interest and penalties
81 on delinquent taxes ~~shall~~ apply to the surcharge. The surcharge
82 is ~~shall~~ not be included in the calculation of estimated taxes
83 pursuant to s. 212.11. The dealer's credit provided in s. 212.12
84 does ~~shall~~ not apply to any amount collected under this section.

85 ~~(5)(4)~~ The surcharge imposed by this section does not
86 apply to a motor vehicle provided at no charge to a person whose
87 motor vehicle is being repaired, adjusted, or serviced by the
88 entity providing the replacement motor vehicle.

89 Section 2. This act shall take effect January 1, 2015.
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T I T L E A M E N D M E N T

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 343 (2014)

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94 Remove everything before the enacting clause and insert:
95 An act relating to rental car sales and use tax surcharges;
96 amending s. 212.0606, F.S.; providing that the surcharge for car
97 sharing serviced shall be imposed on a usage basis rather than a
98 daily basis; defining the term "car-sharing service"; providing
99 an effective date.