

1 A bill to be entitled
 2 An act relating to the rental car surcharge; amending
 3 s. 212.0606, F.S.; providing an alternative surcharge
 4 for use of a motor vehicle pursuant to an agreement
 5 with a car-sharing service for less than a specified
 6 number of consecutive hours; defining the term "car-
 7 sharing service"; providing applicability; providing
 8 an effective date.
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10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Section 212.0606, Florida Statutes, is amended
 13 to read:

14 212.0606 Rental car surcharge.—

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

23 (2) A member of a car-sharing service who uses a motor
 24 vehicle as described in subsection (1) for less than 24 hours
 25 pursuant to an agreement with the car-sharing service shall pay
 26 a surcharge of 50 cents per usage. A member of a car-sharing

27 service who uses the same motor vehicle for 24 hours or more
28 shall pay a surcharge of \$2 per day or any part of a day as
29 provided in subsection (1). For purposes of this subsection, the
30 term "car-sharing service" means a membership-based organization
31 or business, or division thereof, which requires the payment of
32 an application or membership fee and provides member access to
33 motor vehicles:

34 (a) Only at locations that are not staffed by car-sharing
35 service personnel employed solely for the purpose of interacting
36 with car-sharing service members;

37 (b) Twenty-four hours per day, 7 days per week;

38 (c) Only through automated means, including, but not
39 limited to, smartphone applications or electronic membership
40 cards;

41 (d) On an hourly basis or for a shorter increment of time;

42 (e) Without a separate fee for refueling the motor
43 vehicle;

44 (f) Without a separate fee for minimum financial
45 responsibility liability insurance; and

46 (g) Owned or controlled by the car-sharing service or its
47 affiliates.

48
49 The surcharge imposed under this subsection does not apply to
50 the lease, rental, or use of a motor vehicle from a location
51 owned, operated, or leased by or for the benefit of an airport
52 or airport authority.

53 (3) (a) ~~(2) (a)~~ Notwithstanding s. ~~the provisions of section~~
 54 212.20, and less the costs of administration, 80 percent of the
 55 proceeds of this surcharge shall be deposited in the State
 56 Transportation Trust Fund, 15.75 percent of the proceeds of this
 57 surcharge shall be deposited in the Tourism Promotional Trust
 58 Fund created in s. 288.122, and 4.25 percent of the proceeds of
 59 this surcharge shall be deposited in the Florida International
 60 Trade and Promotion Trust Fund. For the purposes of this
 61 subsection, "proceeds" of the surcharge means all funds
 62 collected and received by the department under this section,
 63 including interest and penalties on delinquent surcharges. The
 64 department shall provide the Department of Transportation rental
 65 car surcharge revenue information for the previous state fiscal
 66 year by September 1 of each year.

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

75 (4) (3) (a) Except as provided in this section, the
 76 department shall administer, collect, and enforce the surcharge
 77 as provided in this chapter.

78 (a) (b) The department shall require dealers to report

79 surcharge collections according to the county to which the
80 surcharge was attributed. For purposes of this section, the
81 surcharge shall be attributed to the county where the rental
82 agreement was entered into.

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

92 (5)~~(4)~~ The surcharge imposed by this section does not
93 apply to a motor vehicle provided at no charge to a person whose
94 motor vehicle is being repaired, adjusted, or serviced by the
95 entity providing the replacement motor vehicle.

96 Section 2. This act shall take effect January 1, 2015.