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



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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.