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576-04119-14

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the rental car surcharge; amending  
s. 212.0606, F.S.; providing an alternative surcharge  
for use of a motor vehicle pursuant to an agreement  
with a car-sharing service for less than a specified  
number of consecutive hours; defining the term "car-  
sharing service"; providing applicability; making  
technical changes; providing an effective date.

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

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

212.0606 Rental car surcharge.—

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

(2) A member of a car-sharing service who uses a motor  
vehicle as described in subsection (1) for less than 24 hours  
pursuant to an agreement with the car-sharing service shall pay  
a surcharge of \$1 per usage. A member of a car-sharing service  
who uses the same motor vehicle for 24 hours or more shall pay a



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28 surcharge of \$2 per day or any part of a day as provided in  
29 subsection (1). As used in 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 vehicle;

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

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

47  
48 The surcharge imposed under this subsection does not apply to  
49 the lease, rental, or use of a motor vehicle from a location  
50 owned, operated, or leased by or for the benefit of an airport  
51 or airport authority.

52 (3) (a) ~~(2) (a)~~ Notwithstanding s. ~~the provisions of section~~  
53 212.20, and less the costs of administration, 80 percent of the  
54 proceeds of this surcharge shall be deposited in the State  
55 Transportation Trust Fund, 15.75 percent of the proceeds of this  
56 surcharge shall be deposited in the Tourism Promotional Trust



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57 Fund created in s. 288.122, and 4.25 percent of the proceeds of  
58 this surcharge shall be deposited in the Florida International  
59 Trade and Promotion Trust Fund. For the purposes of this  
60 subsection, "proceeds" of the surcharge means all funds  
61 collected and received by the department under this section,  
62 including interest and penalties on delinquent surcharges. The  
63 department shall provide the Department of Transportation rental  
64 car surcharge revenue information for the previous state fiscal  
65 year by September 1 of each year.

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

74 ~~(4)(3)(a)~~ Except as provided in this section, the  
75 department shall administer, collect, and enforce the surcharge  
76 as provided in this chapter.

77 ~~(a)(b)~~ The department shall require dealers to report  
78 surcharge collections according to the county to which the  
79 surcharge was attributed. For purposes of this section, the  
80 surcharge shall be attributed to the county where the rental  
81 agreement was entered into.

82 ~~(b)(e)~~ Dealers who collect the rental car surcharge shall  
83 report to the department all surcharge revenues attributed to  
84 the county where the rental agreement was entered into on a  
85 timely filed return for each required reporting period. The



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86 provisions of this chapter which apply to interest and penalties  
87 on delinquent taxes ~~shall~~ apply to the surcharge. The surcharge  
88 may ~~shall~~ not be included in the calculation of estimated taxes  
89 pursuant to s. 212.11. The dealer's credit provided in s. 212.12  
90 does ~~shall~~ not apply to any amount collected under this section.

91 (5) ~~(4)~~ The surcharge imposed by this section does not apply  
92 to a motor vehicle provided at no charge to a person whose motor  
93 vehicle is being repaired, adjusted, or serviced by the entity  
94 providing the replacement motor vehicle.

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