

By Senator Braynon

36-00610-14

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1                   A bill to be entitled  
2           An act relating to rental car sales and use tax  
3           surcharges; amending s. 212.0606, F.S.; providing that  
4           the surcharge for car-sharing services shall be  
5           imposed on an hourly basis rather than a daily basis;  
6           defining the term "car-sharing service"; providing an  
7           effective date.

8  
9   Be It Enacted by the Legislature of the State of Florida:

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

13           212.0606 Rental car surcharge.—

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

22           (2) A member of a car-sharing service who uses a motor  
23           vehicle as described in subsection (1) pursuant to an agreement  
24           with the car-sharing service for less than 24 hours shall pay a  
25           surcharge of 8 cents per hour of usage, with portions of an hour  
26           rounded up to the nearest hour. A member of a car-sharing  
27           service who uses the same motor vehicle for at least 24  
28           consecutive hours shall pay a surcharge of \$2 per day or any  
29           part of a day as provided under subsection (1).

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

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

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

38       3. Only through automated means, including, but not limited  
39 to, smartphone applications and electronic membership cards;

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

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

42       6. Without a separate fee for minimum financial  
43 responsibility liability insurance; and

44       7. Owned or controlled by the car-sharing service or its  
45 affiliates.

46       (b) The surcharge described in this subsection does not  
47 apply to the lease, rental, or use of a motor vehicle from a  
48 location owned, operated, or leased by or for the benefit of an  
49 airport or airport authority.

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

58       (a) For the purposes of this subsection, "proceeds" of the

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59 surcharge means all funds collected and received by the  
60 department under this section, including interest and penalties  
61 on delinquent surcharges. The department shall provide the  
62 Department of Transportation rental car surcharge revenue  
63 information for the previous state fiscal year by September 1 of  
64 each year.

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

73 (4) ~~(3)~~ ~~(a)~~ Except as provided in this section, the  
74 department shall administer, collect, and enforce the surcharge  
75 as provided in this chapter.

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

81 (b) ~~(e)~~ Dealers who collect the rental car surcharge shall  
82 report to the department all surcharge revenues attributed to  
83 the county where the rental agreement was entered into on a  
84 timely filed return for each required reporting period. The  
85 provisions of this chapter which apply to interest and penalties  
86 on delinquent taxes ~~shall~~ apply to the surcharge. The surcharge  
87 is ~~shall~~ not be included in the calculation of estimated taxes

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88 pursuant to s. 212.11. The dealer's credit provided in s. 212.12  
89 does ~~shall~~ not apply to any amount collected under this section.

90 (5)~~(4)~~ The surcharge imposed by this section does not apply  
91 to a motor vehicle provided at no charge to a person whose motor  
92 vehicle is being repaired, adjusted, or serviced by the entity  
93 providing the replacement motor vehicle.

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