

By the Committee on Commerce and Tourism; and Senators Braynon and Brandes

577-01741-14

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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:

10
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 ~~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 January 1, 2015.