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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/06/2014	.	
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	.	

The Committee on Appropriations (Hukill) recommended the following:

Senate Amendment (with title amendment)

Between lines 92 and 93

insert:

Section 2. Subsection (6) of section 212.03, Florida Statutes, is amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.—

(6) It is the legislative intent that a ~~every~~ person is engaging in a taxable privilege who leases or rents parking or



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11 storage spaces for motor vehicles in parking lots or garages,
12 including storage facilities for towed vehicles, who leases or
13 rents docking or storage spaces for boats in boat docks or
14 marinas, or who leases or rents tie-down or storage space for
15 aircraft at airports.

16 (a) For the exercise of this privilege, a tax is hereby
17 levied at the rate of 6 percent on the total rental charged.

18 (b) Charges for parking, docking, tie-down, or storage
19 arising from a lawful impoundment are not taxable. As used in
20 this paragraph, the term "lawful impoundment" means the storing
21 of or having custody over an aircraft, boat, or motor vehicle
22 by, or at the direction of, a local, state, or federal law
23 enforcement agency which the owner or the owner's representative
24 is not authorized to enter upon, have access to, or remove
25 without the consent of the law enforcement agency.

26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete line 6

30 and insert:

31 rolls; amending s. 212.03, F.S.; providing that
32 charges for the storage of towed vehicles that are
33 impounded by a local, state, or federal law
34 enforcement agency are not taxable; amending s.
35 212.07, F.S.; conforming a cross-

36