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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/20/2021	.	
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The Committee on Appropriations (Perry) recommended the following:

Senate Amendment (with title amendment)

Delete lines 80 - 223
and insert:

c. If the motor vehicle is rented through a peer-to-peer car-sharing program, the peer-to-peer car-sharing program shall collect and remit the applicable tax due in connection with the rental.

2. Except as provided in subparagraph 3., for the lease or rental of a motor vehicle for a period of not less than 12



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11 months, sales tax is due on the lease or rental payments if the
12 vehicle is registered in this state; provided, however, that no
13 tax shall be due if the taxpayer documents use of the motor
14 vehicle outside this state and tax is being paid on the lease or
15 rental payments in another state.

16 3. The tax imposed by this chapter does not apply to the
17 lease or rental of a commercial motor vehicle as defined in s.
18 316.003(13)(a) to one lessee or rentee for a period of not less
19 than 12 months when tax was paid on the purchase price of such
20 vehicle by the lessor. To the extent tax was paid with respect
21 to the purchase of such vehicle in another state, territory of
22 the United States, or the District of Columbia, the Florida tax
23 payable shall be reduced in accordance with ~~the provisions of s.~~
24 212.06(7). This subparagraph shall only be available when the
25 lease or rental of such property is an established business or
26 part of an established business or the same is incidental or
27 germane to such business.

28 Section 2. Section 212.0606, Florida Statutes, is amended
29 to read:

30 212.0606 Rental car surcharge.—

31 (1) As used in this section, the term:

32 (a) "Car-sharing service" means a membership-based
33 organization or business, or division thereof, which requires
34 the payment of an application fee or a membership fee and
35 provides member access to motor vehicles:

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

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



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40 3. Only through automated means, including, but not limited
41 to, a smartphone application or an electronic membership card;

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

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

44 6. Without a separate fee for minimum financial
45 responsibility liability insurance; and

46 7. Owned or controlled by the car-sharing service or its
47 affiliates.

48 (b) "Motor vehicle rental company" means an entity that is
49 in the business of providing, for financial consideration, motor
50 vehicles to the public under a rental agreement.

51 (c) "Peer-to-peer car-sharing program" has the same meaning
52 as in s. 627.7483(1).

53 (2) Except as provided in subsections (3) and (4)
54 subsection (2), a surcharge of \$2 per day or any part of a day
55 is imposed upon the lease or rental by a motor vehicle rental
56 company of a motor vehicle that is licensed for hire and
57 designed to carry fewer than nine passengers, regardless of
58 whether the motor vehicle is licensed in this state, for
59 financial consideration and without transfer of the title of the
60 motor vehicle. The surcharge is imposed regardless of whether
61 the lease or rental occurs in person or through digital means.
62 The surcharge applies to only the first 30 days of the term of a
63 lease or rental and must be collected by the motor vehicle
64 rental company. The surcharge is subject to all applicable taxes
65 imposed by this chapter.

66 (3) A surcharge of \$1 per day or any part of a day is
67 imposed upon each peer-to-peer car-sharing program agreement
68 involving a shared vehicle that is registered in this state and



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69 designed to carry fewer than nine passengers for financial
70 consideration and without transfer of the title of the shared
71 vehicle. If the duration of the car-sharing period for a peer-
72 to-peer car-sharing program agreement subject to the surcharge
73 established pursuant to this section is less than 24 hours, the
74 applicable surcharge will be \$1 per usage. The surcharge applies
75 to the first 30 days only of a car-sharing period for any peer-
76 to-peer car-sharing program agreement to which the surcharge
77 applies and must be collected by the peer-to-peer car-sharing
78 program. The surcharge is subject to all applicable taxes
79 imposed by this chapter.

80 ~~(4)(2)~~ A member of a car-sharing service who uses a motor
81 vehicle as described in subsection (2) ~~(1)~~ for less than 24
82 hours pursuant to an agreement with the car-sharing service
83 shall pay a surcharge of \$1 per usage. A member of a car-sharing
84 service who uses the same motor vehicle for 24 hours or more
85 shall pay a surcharge of \$2 per day or any part of a day as
86 provided in subsection (2) ~~(1)~~. The car-sharing service shall
87 collect the surcharge ~~For purposes of this subsection, the term~~
88 ~~"car-sharing service" means a membership-based organization or~~
89 ~~business, or division thereof, which requires the payment of an~~
90 ~~application or membership fee and provides member access to~~
91 ~~motor vehicles:~~

92 ~~(a) Only at locations that are not staffed by car-sharing~~
93 ~~service personnel employed solely for the purpose of interacting~~
94 ~~with car-sharing service members;~~

95 ~~(b) Twenty-four hours per day, 7 days per week;~~

96 ~~(c) Only through automated means, including, but not~~
97 ~~limited to, smartphone applications or electronic membership~~



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98 ~~eards;~~

99 ~~(d) On an hourly basis or for a shorter increment of time;~~

100 ~~(e) Without a separate fee for refueling the motor vehicle;~~

101 ~~(f) Without a separate fee for minimum financial~~

102 ~~responsibility liability insurance; and~~

103 ~~(g) Owned or controlled by the car-sharing service or its~~

104 ~~affiliates. The surcharge imposed under this subsection does not~~

105 ~~apply to the lease, rental, or use of a motor vehicle from a~~

106 ~~location owned, operated, or leased by or for the benefit of an~~

107 ~~airport or airport authority.~~

108 (5) (a) (3) (a) Notwithstanding s. 212.20, and less the costs

109 of administration, 80 percent of the proceeds of this surcharge

110 shall be deposited in the State Transportation Trust Fund, 15.75

111 percent of the proceeds of this surcharge shall be deposited in

112 the Tourism Promotional Trust Fund created in s. 288.122, and

113 4.25 percent of the proceeds of this surcharge shall be

114 deposited in the Florida International Trade and Promotion Trust

115 Fund. For the purposes of this subsection, the term "proceeds of

116 this surcharge" ~~of the surcharge~~ means all funds collected and

117 received by the department under this section, including

118 interest and penalties on delinquent surcharges. The department

119 shall provide the Department of Transportation rental car

120 surcharge revenue information for the previous state fiscal year

121 by September 1 of each year.

122 (b) Notwithstanding any other ~~provision of~~ law, the

123 proceeds deposited in the State Transportation Trust Fund shall

124 be allocated on an annual basis in the Department of

125 Transportation's work program to each department district,

126 except the Turnpike District. The amount allocated to each



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127 district shall be based on the amount of proceeds attributed to
128 the counties within each respective district.

129 (6) (a) ~~(4)~~ Except as provided in this section, the
130 department shall administer, collect, and enforce the surcharges
131 ~~surchage~~ as provided in this chapter.

132 (b) ~~(a)~~ The department shall require a dealer ~~dealers~~ to
133 report surcharge collections according to the county to which
134 the surcharge was attributed. For purposes of this section, the
135 surcharge shall be attributed to the county in which ~~where~~ the
136 rental agreement was entered into, except that, for peer-to-peer
137 car-sharing, the surcharge shall be attributable to the county
138 corresponding to the location of the motor vehicle at the car-
139 sharing start time.

140 (c) ~~(b)~~ A dealer that

141
142 ===== T I T L E A M E N D M E N T =====

143 And the title is amended as follows:

144 Delete lines 6 - 12

145 and insert:

146 programs; requiring peer-to-peer car-sharing programs
147 to collect and remit the applicable sales tax;
148 amending s. 212.0606, F.S.; defining terms; specifying
149 the applicable surcharge on motor vehicle leases and
150 rentals by motor vehicle rental companies; specifying
151 applicability of the surcharge; requiring motor
152 vehicle rental companies to collect specified
153 surcharges; specifying the applicable rental car
154 surcharge on peer-to-peer car-sharing program
155 agreements involving shared vehicles; specifying



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156 applicability of the surcharge; requiring peer-to-peer
157 car-sharing programs to collect specified surcharges;
158 requiring car-sharing services to collect specified
159 surcharges; defining the term "proceeds of this
160 surcharge", rather than "proceeds of the surcharge";
161 providing that the surcharge for peer-to-peer car-
162 sharing is attributable to the county corresponding to
163 the location of the motor vehicle at the car-sharing
164 start time; requiring a dealer to report collected
165 surcharge revenue accordingly; providing an exception;
166 providing for application of a surcharge to a shared
167 vehicle; creating s.