

1 A bill to be entitled
 2 An act relating to heavy equipment rental recovery
 3 fee; creating s. 212.0607, F.S.; defining terms;
 4 authorizing a heavy equipment rental dealer to charge
 5 and collect a specified recovery fee; requiring the
 6 heavy equipment rental dealer to retain the recovery
 7 fee for a specified purpose; prohibiting the recovery
 8 fee from being charged to certain entities;
 9 prohibiting a recovery fee from being included in any
 10 taxable sales price; providing an effective date.

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

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 14 **Section 1. Section 212.0607, Florida Statutes, is created**
 15 **to read:**

16 212.0607 Heavy equipment rental recovery fee.-

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

18 (a) "Heavy equipment" means industrial or construction
 19 equipment described under 532412 of the North American Industry
 20 Classification System, as published by the Office of Management
 21 and Budget, Executive Office of the President.

22 (b) "Heavy equipment rental dealer" means a person or an
 23 entity principally engaged in the business of short-term rentals
 24 or sales of heavy equipment.

25 (c) "Principally engaged" means more than 50 percent of

26 | the annual revenue of the dealer is derived from the rental of
27 | heavy equipment, including attachments and ancillary equipment.

28 | (d) "Short-term rental" means the rental of a heavy
29 | equipment dealer's rental property for fewer than 365 days under
30 | an open-ended contract or under a contract with unlimited terms.

31 | (2) A heavy equipment rental dealer may charge and collect
32 | a separately itemized recovery fee of 2 percent of the sales
33 | price, in addition to the sales price of the rented property.
34 | The heavy equipment rental dealer shall retain the full amount
35 | of the recovery fee to pay tangible personal property taxes
36 | imposed on the heavy equipment. The recovery fee provided in
37 | this section may not be charged to the Federal Government, any
38 | federally recognized Indian tribe, any state agency, or any
39 | municipality or county of this state.

40 | (3) A recovery fee charged to a customer by a heavy
41 | equipment rental dealer may not be included in any taxable sales
42 | price for purposes of this chapter.

43 | **Section 2.** This act shall take effect July 1, 2025.