

CHAPTER 2014-199

Committee Substitute for Committee Substitute for House Bill No. 343

An act relating to the rental car surcharge; amending s. 212.0606, F.S.; providing an alternative surcharge for use of a motor vehicle pursuant to an agreement with a car-sharing service for less than a specified number of consecutive hours; defining the term “car-sharing service”; providing applicability; providing an effective date.

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

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

212.0606 Rental car surcharge.—

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

(2) A member of a car-sharing service who uses a motor vehicle as described in subsection (1) for less than 24 hours pursuant to an agreement with the car-sharing service shall pay a surcharge of \$1 per usage. A member of a car-sharing service who uses the same motor vehicle for 24 hours or more shall pay a surcharge of \$2 per day or any part of a day as provided in subsection (1). For purposes of this subsection, the term “car-sharing service” means a membership-based organization or business, or division thereof, which requires the payment of an application or membership fee and provides member access to motor vehicles:

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

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

(c) Only through automated means, including, but not limited to, smartphone applications or electronic membership cards;

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

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

(f) Without a separate fee for minimum financial responsibility liability insurance; and

(g) Owned or controlled by the car-sharing service or its affiliates.

The surcharge imposed under this subsection does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or airport authority.

~~(3)(a)(2)(a)~~ Notwithstanding ~~s. the provisions of section 212.20~~, and less ~~the costs of administration~~, 80 percent of the proceeds of this surcharge shall be deposited in the State Transportation Trust Fund, 15.75 percent of the proceeds of this surcharge shall be deposited in the Tourism Promotional Trust Fund created in s. 288.122, and 4.25 percent of the proceeds of this surcharge shall be deposited in the Florida International Trade and Promotion Trust Fund. For the purposes of this subsection, “proceeds” of the surcharge means all funds collected and received by the department under this section, including interest and penalties on delinquent surcharges. The department shall provide the Department of Transportation rental car surcharge revenue information for the previous state fiscal year by September 1 of each year.

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

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

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

~~(b)(e)~~ Dealers who collect the rental car surcharge shall report to the department all surcharge revenues attributed to the county where the rental agreement was entered into on a timely filed return for each required reporting period. The provisions of this chapter which apply to interest and penalties on delinquent taxes shall apply to the surcharge. The surcharge shall not be included in the calculation of estimated taxes pursuant to s. 212.11. The dealer’s credit provided in s. 212.12 does ~~shall~~ not apply to any amount collected under this section.

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

Section 2. This act shall take effect January 1, 2015.

Approved by the Governor June 20, 2014.

Filed in Office Secretary of State June 20, 2014.