

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A01-08**

**Date Issued: Oct 15, 2003**

**NOTICE TO DEALERS WHO  
COLLECT RENTAL CAR SURCHARGE**

On January 1, 2004, a statutory change becomes effective for dealers that collect the rental car surcharge and are located in two or more counties and file a consolidated DR-15SW, Solid Waste and Surcharge Return. This change will require those dealers to report to the Department all surcharge collections according to the county to which the surcharge was attributed. The surcharge is considered attributed to the county where the rental agreement was entered into, which means the county where the lessee picks up the motor vehicle.

Beginning with the January 2004, DR-15SW, Solid Waste and Surcharge Return, dealers that file a consolidated return will be required to file a Schedule of Rental Car Surcharge by County form (DR-15SWS), to record, by county, the number of days that motor vehicles were leased or rented that were subject to the rental car surcharge. Dealers who electronically file Form DR-15SW will also be able to electronically file the DR-15SWS.

**Changes in Penalty**

Effective July 1, 2003, the late filing of a Solid Waste and Surcharge Return and/or the late payment of any fees or surcharges due, will result in a penalty equal to the greater of 10 percent of the amount due or \$50. The \$50 minimum penalty for a late-filed return applies even when there is no amount due. The penalty in this paragraph may be compromised based upon information provided by the dealer that shows reasonable cause as provided in Section 213.21(3), Florida Statutes.

Reference: Sections 212.0606(3), 212.12(2)(a), and 213.21(3), Florida Statutes.

## **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.