



Rental Car Surcharge Rate Reduced for Car-Sharing Members Beginning January 1, 2015

Currently, a \$2 per day surcharge is imposed on each lease or rental of a motor vehicle. The \$2 surcharge applies even if the motor vehicle is used for less than 24 hours.

Beginning January 1, 2015, a reduced \$1 per usage rental car surcharge will apply to the use of a motor vehicle by a member of a car-sharing service when the motor vehicle is used for less than 24 hours. When a member of a car-sharing service uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge will continue to apply.

Both the \$1 and the \$2 surcharge apply to vehicles designed to carry fewer than nine passengers. The reduced fee for car-sharing members will not apply when the lease, rental, or use of a motor vehicle is from a location owned, operated, or leased by or for the benefit of an airport or airport authority.

A "car-sharing service" is a membership-based organization, business, or division that requires the payment of an application or membership fee and provides member access to motor vehicles owned or controlled by the car-sharing service or its affiliates:

- On an hourly basis, or for shorter periods, 24 hours per day, 7 days per week;
- Only at locations that are not staffed by car-sharing service personnel employed solely for interacting with car-sharing service members;
- Only through automated means (e.g., smartphone applications or electronic membership cards); and
- Without a separate fee for refueling or for minimum financial responsibility liability insurance.

References: Sections 212.0606, F.S.; Chapter 2014-199, Laws of Florida

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 website at 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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