

**Florida Department of Revenue
Tax Information Publication**

**TIP 04A01-02
Date: Feb 27, 2004**

**NOTICE TO OUT-OF-STATE DEALERS WHO
COLLECT RENTAL CAR SURCHARGE**

On January 1, 2004, a statutory change became effective for dealers that collect the rental car surcharge and file DR-15SW (Solid Waste and Surcharge) returns using an out-of-state sales tax certificate number (e.g., **78-0000000000-0**). This change also applies to dealers located in two or more counties that file a consolidated DR-15SW return. Dealers are now required to report to the Department all surcharge collections according to the county to which the surcharge is 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.

Out-of-state dealers who tried to electronically file their January DR-15SW return and their first DR-15SWS (Schedule of Rental Car Surcharge By County) may have encountered difficulty, whether using the Department's Internet site or using private sector software. If you were unable to timely file in February due to circumstances beyond your control, you will not be penalized for late filing. The Department apologizes for any inconvenience experienced. When you electronically file your next DR-15SW return, you will also be able to file the required DR-15SWS return.

Out-of-state dealers that file paper solid waste returns will receive a Rental Car Surcharge County Schedule (DR-15SWS) with their next DR-15SW tax return. Please complete and remit both forms for each collection period.

Reference: Sections 212.0606(3), 212.12(2) (a), 213.755(9),
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. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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.