



Tax Information Publication

TIP

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Peer-to-Peer Car-Sharing Programs Required to Register to Collect and Remit Applicable Sales Tax, Discretionary Sales Surtax and Rental Car Surcharge

Beginning January 1, 2022, when a motor vehicle is rented through a peer-to-peer car sharing program, the peer-to-peer car-sharing program must collect and remit the applicable tax and rental car surcharge due in connection with the rental. A **peer-to-peer car-sharing program** is a business platform that enables peer-to-peer car sharing by connecting motor vehicle owners with drivers for financial consideration.

A peer-to-peer car sharing program is required to register to collect sales tax, discretionary sales surtax and the rental car surcharge applicable to motor vehicles rented through the peer-to-peer car sharing program. Peer-to-peer car-sharing programs are required to submit a registration application for each county in which business is located.

A \$1.00 per day, or any part of a day, rental car surcharge applies to the first 30 days of the agreement involving shared vehicles through peer-to-peer car-sharing programs. If the car-sharing period is less than 24 hours, the surcharge is \$1.00 per use. The rental car surcharge should be separately stated on the sales invoice and is subject to sales tax and discretionary sales surtax. The surcharge applies to vehicles designed to carry fewer than nine passengers.

How to register for the collection and remittance of sales tax, discretionary sales surtax, and rental car surcharge

Peer-to-peer car-sharing programs may register electronically using the Department's online *Florida Business Tax Application* at floridarevenue.com/taxes/registration or by completing and submitting a paper *Florida Business Tax Application* (Form DR-1), which can be found at floridarevenue.com/forms.

References: Chapter 2021-175, Laws of Florida; Sections 212.05 and 212.0606, 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 the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

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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