

State of Arizona
Senate
Fifty-fourth Legislature
First Regular Session
2019

CHAPTER 206
SENATE BILL 1214

AN ACT

AMENDING SECTION 28-5810, ARIZONA REVISED STATUTES; RELATING TO VEHICLE SURCHARGES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 28-5810, Arizona Revised Statutes, is amended to
3 read:
4 28-5810. Rental vehicle surcharge; reimbursement; definition
5 A. A person engaged in the business of renting motor vehicles
6 without drivers shall collect, at the time the rental vehicle is rented, a
7 five ~~per cent~~ PERCENT surcharge on each rental contract that is for a
8 period of one hundred eighty days or less. A MOTOR VEHICLE THAT IS OWNED
9 BY A GOVERNMENTAL ENTITY IS EXEMPT FROM THE SURCHARGE PRESCRIBED BY THIS
10 SUBSECTION.
11 B. The surcharge:
12 1. Shall be computed on the total amount stated in the rental
13 contract, less any taxes and fees imposed by title 42, chapter 5, article
14 1 and title 48, chapter 26, article 2.
15 2. Is not subject to the taxes imposed by title 42, chapter 5,
16 article 1 and title 48, chapter 26, article 2.
17 3. Shall be noted on the rental contract and collected pursuant to
18 the contract.
19 4. Shall be retained by the vehicle owner or person engaged in the
20 business of renting rental vehicles.
21 5. Shall be used only for reimbursement of the amount of vehicle
22 license tax imposed on the rental vehicle pursuant to section 28-5801,
23 whether rented in this state or in another state or jurisdiction, and paid
24 by the rental vehicle owner or person engaged in the business of renting
25 rental vehicles at the time of vehicle registration.
26 C. On February 15 of each year, a person who is engaged in the
27 business of renting rental vehicles and who collects a surcharge pursuant
28 to this section shall file a report with the director stating:
29 1. The total amount of vehicle license tax paid the previous year.
30 2. The total amount of vehicle rental revenues for the previous
31 year.
32 3. The amount by which the surcharge exceeds the amount of vehicle
33 license tax.
34 D. Surcharges collected in excess of the amount of vehicle license
35 tax paid shall be remitted, deposited and distributed pursuant to section
36 28-5808.
37 E. The report to the director required by this section shall be a
38 sworn statement subject to penalty of perjury for misrepresenting the
39 amount of vehicle license tax paid or the amount of surcharge collected.
40 F. The director shall adopt rules prescribing auditing procedures,
41 records maintenance and other requirements necessary to administer this
42 section.
43 G. To assist with administering this article, each year at the
44 request of the director of the department of transportation, the
45 department of revenue shall provide a report to the director of the

1 department of transportation that includes, to the extent available, the
2 following:

3 1. The names of all of the persons who are engaged in the business
4 of renting rental vehicles and who hold a transaction privilege tax
5 license pursuant to section 42-5071.

6 2. The address of the business.

7 3. The effective date of the license.

8 H. For the purposes of this section, "rental vehicle" means both of
9 the following:

10 1. A passenger vehicle that is designed to transport fifteen or
11 fewer passengers and that is rented without a driver.

12 2. A truck, trailer or semitrailer that has a gross vehicle weight
13 of less than twenty-six thousand one pounds, that is rented without a
14 driver and that is used in the transportation of personal property.

APPROVED BY THE GOVERNOR MAY 10, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 10, 2019.