

By Representative Albright

1 A bill to be entitled
2 An act relating to the lead-acid battery fee;
3 amending ss. 403.717 and 403.7185, F.S.;
4 specifying that the fee applies to new
5 lead-acid batteries sold at retail; providing
6 an effective date.

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8 Be It Enacted by the Legislature of the State of Florida:

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10 Section 1. Paragraph (h) of subsection (1) of section
11 403.717, Florida Statutes, is amended to read:

12 403.717 Waste tire and lead-acid battery
13 requirements.--

14 (1) For purposes of this section and ss. 403.718,
15 403.7185, and 403.719:

16 (h) "Lead-acid battery" means those lead-acid
17 batteries designed for use in motor vehicles, vessels, and
18 aircraft, and includes such batteries when sold new as a
19 component part of a motor vehicle, vessel, or aircraft, but
20 not when sold to recycle components.

21 Section 2. Subsection (1) of section 403.7185, Florida
22 Statutes, is amended to read:

23 403.7185 Lead-acid battery fees.--

24 (1) For the privilege of engaging in business, a fee
25 for each new lead-acid battery sold at retail is imposed on
26 any person engaging in the business of making retail sales of
27 lead-acid batteries within this state. ~~Beginning October 1,~~
28 ~~1989, and thereafter,~~ Such fee shall be imposed at the rate of
29 \$1.50 for each new lead-acid battery sold. However, the fee
30 shall not be imposed on any battery which has previously been
31 taxed pursuant to s. 206.9935(2), provided the person claiming

1 exemption from the tax can document payment of such tax. The
2 fee imposed shall be paid to the Department of Revenue on or
3 before the 20th day of the month following the calendar month
4 in which the sale occurs. The department may authorize a
5 quarterly return under the conditions described in s.
6 212.11(1)(c). A dealer selling motor vehicles, vessels, or
7 aircraft at retail can purchase lead-acid batteries exempt as
8 a sale for resale by presenting a sales tax resale
9 certificate. However, if a dealer thereafter withdraws any
10 such battery from inventory to put into a new or used motor
11 vehicle, vessel, or aircraft for sale, to use on his own motor
12 vehicle, vessel, or aircraft, to give away, or any purpose
13 other than for resale, the dealer will owe the fee at the time
14 the battery is withdrawn from inventory. If the dealer sells
15 the battery at retail, that sale will be subject to the fee.
16 If the dealer sells it to a purchaser who presents him a sales
17 tax resale certificate, the dealer will owe no fee. The terms
18 "sold at retail" and "retail sales" do not include the sale of
19 lead-acid batteries to a person solely for the purpose of
20 resale; however, a subsequent retail sale of a new battery in
21 this state is subject to the fee one time. Such fee shall be
22 subject to all applicable taxes imposed in part I of chapter
23 212. The provisions of s. 212.07(4) shall not apply to the
24 provisions of this section. When a sale of a lead-acid
25 battery, upon which the fee has been paid, is canceled or the
26 battery is returned to the seller, and the sale price, taxes,
27 and fees are refunded in full to the purchaser, the seller may
28 take credit for the fee previously paid. If, instead of
29 refunding the purchase price of the battery, the customer is
30 given a new battery in exchange for the returned battery, the
31 dealer cannot take credit for the fee on the returned battery,

1 but no fee is due on the new battery that is given in
2 exchange. However, no credit shall be taken by the dealer for
3 returns resulting in partial refunds or partial credits on
4 purchase of replacement batteries.

5 Section 3. This act shall take effect October 1, 1997.

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HOUSE SUMMARY

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10 Specifies that the fee imposed on lead-acid batteries
11 sold at retail applies to new batteries.

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