

By the Committee on Environmental Protection and  
Representatives Albright and Bainter

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 or  
5           remanufactured lead-acid batteries sold at  
6           retail; providing 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 or remanufactured lead-acid battery sold at  
26   retail is imposed on any person engaging in the business of  
27   making retail sales of lead-acid batteries within this state.  
28   ~~Beginning October 1, 1989, and thereafter,~~ Such fee shall be  
29   imposed at the rate of \$1.50 for each new or remanufactured  
30   lead-acid battery sold. However, the fee shall not be imposed  
31   on any battery which has previously been taxed pursuant to s.

1 206.9935(2), provided the person claiming exemption from the  
2 tax can document payment of such tax. The fee imposed shall  
3 be paid to the Department of Revenue on or before the 20th day  
4 of the month following the calendar month in which the sale  
5 occurs. The department may authorize a quarterly return under  
6 the conditions described in s. 212.11(1)(c). A dealer selling  
7 motor vehicles, vessels, or aircraft at retail can purchase  
8 lead-acid batteries exempt as a sale for resale by presenting  
9 a sales tax resale certificate. However, if a dealer  
10 thereafter withdraws any such battery from inventory to put  
11 into a new or used motor vehicle, vessel, or aircraft for  
12 sale, to use on his own motor vehicle, vessel, or aircraft, to  
13 give away, or any purpose other than for resale, the dealer  
14 will owe the fee at the time the battery is withdrawn from  
15 inventory. If the dealer sells the battery at retail, that  
16 sale will be subject to the fee. If the dealer sells it to a  
17 purchaser who presents him a sales tax resale certificate, the  
18 dealer will owe no fee. The terms "sold at retail" and  
19 "retail sales" do not include the sale of lead-acid batteries  
20 to a person solely for the purpose of resale; however, a  
21 subsequent retail sale of a new or remanufactured battery in  
22 this state is subject to the fee one time. Such fee shall be  
23 subject to all applicable taxes imposed in part I of chapter  
24 212. The provisions of s. 212.07(4) shall not apply to the  
25 provisions of this section. When a sale of a lead-acid  
26 battery, upon which the fee has been paid, is canceled or the  
27 battery is returned to the seller, and the sale price, taxes,  
28 and fees are refunded in full to the purchaser, the seller may  
29 take credit for the fee previously paid. If, instead of  
30 refunding the purchase price of the battery, the customer is  
31 given a new or remanufactured battery in exchange for the

1 returned battery, the dealer cannot take credit for the fee on  
2 the returned battery, but no fee is due on the new or  
3 remanufactured battery that is given in exchange. However, no  
4 credit shall be taken by the dealer for returns resulting in  
5 partial refunds or partial credits on purchase of replacement  
6 batteries.

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

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