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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 appropriation; providing
7 an effective date.

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

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11 Section 1. Paragraph (h) of subsection (1) of section
12 403.717, Florida Statutes, is amended to read:13 403.717 Waste tire and lead-acid battery
14 requirements.--15 (1) For purposes of this section and ss. 403.718,
16 403.7185, and 403.719:17 (h) "Lead-acid battery" means those lead-acid
18 batteries designed for use in motor vehicles, vessels, and
19 aircraft, and includes such batteries when sold new as a
20 component part of a motor vehicle, vessel, or aircraft, but
21 not when sold to recycle components.22 Section 2. Subsection (1) of section 403.7185, Florida
23 Statutes, is amended to read:

24 403.7185 Lead-acid battery fees.--

25 (1) For the privilege of engaging in business, a fee
26 for each new or remanufactured lead-acid battery sold at
27 retail is imposed on any person engaging in the business of
28 making retail sales of lead-acid batteries within this state.
29 ~~Beginning October 1, 1989, and thereafter,~~ Such fee shall be
30 imposed at the rate of \$1.50 for each new or remanufactured
31 lead-acid battery sold. However, the fee shall not be imposed

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16 withdrawn from inventory.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

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

8 Section 3. There is hereby appropriated \$600,000 in
9 fiscal year 1999-2000 and \$800,000 annually thereafter from
10 the General Revenue Fund to transfer appropriations previously
11 funded from the Water Quality Assurance Trust Fund due to the
12 revenue reduction resulting from this act.

13 Section 4. This act shall take effect October 1, 1999.
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