

By Representative Baxley

1                                   A bill to be entitled  
2           An act relating to the Motor Vehicle Warranty  
3           Enforcement Act; amending s. 681.117, F.S.;  
4           providing for the remittance of a fee by motor  
5           vehicle dealers to the Department of Revenue  
6           under certain circumstances; providing an  
7           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. Subsection (1) of section 681.117, Florida  
12   Statutes, is amended to read:

13           681.117 Fee.--

14           (1) A \$2 fee shall be collected by a motor vehicle  
15   dealer, or by a person engaged in the business of leasing  
16   motor vehicles, from the consumer at the consummation of the  
17   sale of a motor vehicle or at the time of entry into a lease  
18   agreement for a motor vehicle. Such fees shall be remitted to  
19   the county tax collector or private tag agency acting as agent  
20   for the Department of Revenue. If the purchaser or lessee  
21   removes the motor vehicle from the state for titling and  
22   registration outside Florida, the fee shall be remitted to the  
23   Department of Revenue.All fees, less the cost of  
24   administration, shall be transferred monthly to the Department  
25   of Legal Affairs for deposit into the Motor Vehicle Warranty  
26   Trust Fund. The Department of Legal Affairs shall distribute  
27   monthly an amount not exceeding one-fourth of the fees  
28   received to the Division of Consumer Services of the  
29   Department of Agriculture and Consumer Services to carry out  
30   the provisions of ss. 681.108 and 681.109. The Department of  
31   Legal Affairs shall contract with the Division of Consumer

1 Services for payment of services performed by the division  
2 pursuant to ss. 681.108 and 681.109.

3 (2) The Department of Revenue shall administer,  
4 collect, and enforce the fee authorized under this section  
5 pursuant to the provisions of chapter 212. The fee shall not  
6 be included in the computation of estimated taxes pursuant to  
7 s. 212.11(1)(a), nor shall the dealer's credit provided under  
8 s. 212.12 apply to the fee. The provisions of chapter 212  
9 regarding the authority to audit and make assessments, the  
10 keeping of books and records, and interest and penalties on  
11 delinquent fees apply to the fee imposed by this section.

12 Section 2. This act shall take effect July 1, 2002.

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15 HOUSE SUMMARY

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17 Provides that a \$2 fee collected by motor vehicle dealers  
18 under the Motor Vehicle Warranty Enforcement Act shall be  
19 remitted to the Department of Revenue if the purchaser or  
20 lessee removes the motor vehicle from the state for  
21 titling and registration outside of Florida.

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