

By Senator Smith

14-1525-03

See HB

1 A bill to be entitled
 2 An act relating to ad valorem taxation of
 3 mobile homes; amending s. 193.075, F.S.;
 4 providing for taxing mobile homes as real
 5 property under all circumstances; amending ss.
 6 320.01, 320.03, 320.031, 320.04, 320.055,
 7 320.0607, 320.08, 320.081, 320.0815, and
 8 320.26, F.S.; deleting provisions relating to
 9 imposing license taxes upon mobile homes;
 10 amending ss. 212.0601, 320.06, 320.0802,
 11 320.0804, 320.08046, 320.13, and 320.133, F.S.,
 12 to conform; repealing s. 320.015, F.S.,
 13 relating to taxation of mobile homes; providing
 14 an effective date.

15
 16 Be It Enacted by the Legislature of the State of Florida:

17
 18 Section 1. Section 193.075, Florida Statutes, is
 19 amended to read:

20 193.075 Mobile homes and recreational vehicles.--

21 (1) Each ~~A~~ mobile home shall be taxed as real property
 22 regardless of whether ~~if the owner of the mobile home is also~~
 23 ~~the owner of the land on which~~ the mobile home is permanently
 24 affixed to the land on which it is located. ~~A mobile home~~
 25 ~~shall be considered permanently affixed if it is tied down and~~
 26 ~~connected to the normal and usual utilities.~~ However, this
 27 provision does not apply to a mobile home, or any appurtenance
 28 thereto, that is being held for display by a licensed mobile
 29 home dealer or a licensed mobile home manufacturer and that is
 30 not rented or occupied. A mobile home that is taxed as real

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1 property shall be issued an "RP" series sticker as provided in
2 s. 320.0815.

3 ~~(2) A mobile home that is not taxed as real property~~
4 ~~shall have a current license plate properly affixed as~~
5 ~~provided in s. 320.08(11). Any such mobile home without a~~
6 ~~current license plate properly affixed shall be presumed to be~~
7 ~~tangible personal property.~~

8 (2)~~(3)~~ A recreational vehicle shall be taxed as real
9 property if the owner of the recreational vehicle is also the
10 owner of the land on which the vehicle is permanently affixed.
11 A recreational vehicle shall be considered permanently affixed
12 if it is connected to the normal and usual utilities and if it
13 is tied down or it is attached or affixed in such a way that
14 it cannot be removed without material or substantial damage to
15 the recreational vehicle. Except when the mode of attachment
16 or affixation is such that the recreational vehicle cannot be
17 removed without material or substantial damage to the
18 recreational vehicle or the real property, the intent of the
19 owner to make the recreational vehicle permanently affixed
20 shall be determinative. A recreational vehicle that is taxed
21 as real property must be issued an "RP" series sticker as
22 provided in s. 320.0815.

23 (3)~~(4)~~ A recreational vehicle that is not taxed as
24 real property must have a current license plate properly
25 affixed as provided in s. 320.08(9). Any such recreational
26 vehicle without a current license plate properly affixed is
27 presumed to be tangible personal property.

28 Section 2. Subsections (1) and (2) of section
29 212.0601, Florida Statutes, are amended to read:

30 212.0601 Use taxes of vehicle dealers.--

31

1 (1) Each motor vehicle dealer who is required by s.
2 320.08(11)(12)to purchase one or more dealer license plates
3 shall pay an annual use tax of \$27 for each dealer license
4 plate purchased under that subsection, in addition to the
5 license tax imposed by that subsection. The use tax shall be
6 for the year for which the dealer license plate was purchased.

7 (2) There shall be no additional tax imposed by this
8 chapter for the use of a dealer license plate for which, after
9 July 1, 1987, a dealer use tax has been paid under this
10 section. This exemption shall apply to the time period before
11 the sale or any other disposition of the vehicle throughout
12 the year for which the dealer license plate required by s.
13 320.08(11)(12)is purchased.

14 Section 3. Paragraph (a) of subsection (2) of section
15 320.01, Florida Statutes, is amended to read:

16 320.01 Definitions, general.--As used in the Florida
17 Statutes, except as otherwise provided, the term:

18 (2)(a) "Mobile home" means a structure, transportable
19 in one or more sections, which is 8 body feet or more in width
20 and which is built on an integral chassis and designed to be
21 used as a dwelling when connected to the required utilities
22 and includes the plumbing, heating, air-conditioning, and
23 electrical systems contained therein. ~~For tax purposes,~~The
24 length of a mobile home is the distance from the exterior of
25 the wall nearest to the drawbar and coupling mechanism to the
26 exterior of the wall at the opposite end of the home where
27 such walls enclose living or other interior space. Such
28 distance includes expandable rooms, but excludes bay windows,
29 porches, drawbars, couplings, hitches, wall and roof
30 extensions, or other attachments that do not enclose interior
31 space. In the event that the mobile home owner has no proof of

1 the length of the drawbar, coupling, or hitch, then the tax
2 collector may in his or her discretion either inspect the home
3 to determine the actual length or may assume 4 feet to be the
4 length of the drawbar, coupling, or hitch.

5 Section 4. Subsections (1) and (3) of section 320.03,
6 Florida Statutes, are amended to read:

7 320.03 Registration; duties of tax collectors;
8 International Registration Plan.--

9 (1) The tax collectors in the several counties of the
10 state, as authorized agents of the department, shall issue
11 registration certificates, registration license plates, and
12 validation stickers, ~~and mobile home stickers~~ to applicants,
13 subject to the requirements of law, in accordance with rules
14 of the department. Any person, firm, or corporation
15 representing itself, through advertising or naming of the
16 business, to be an authorized agent of the department shall be
17 deemed guilty of an unfair and deceptive trade practice as
18 defined in part II of chapter 501. No such person, firm, or
19 corporation shall use either the state or county name as a
20 part of their business name when such use can reasonably be
21 interpreted as an official state or county office.

22 (3) Each tax collector shall keep a full and complete
23 record and account of all validation stickers, ~~mobile home~~
24 ~~stickers~~, or other properties received by him or her from the
25 department, or from any other source. Notwithstanding chapter
26 116, every county officer within this state authorized to
27 collect funds provided for in this chapter shall pay all sums
28 officially received by the officer into the State Treasury no
29 later than 5 working days after the close of the business day
30 in which the officer received the funds. Payment by county
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1 officers to the state shall be made by means of electronic
2 funds transfer.

3 Section 5. Section 320.031, Florida Statutes, is
4 amended to read:

5 320.031 Mailing of registration certificates, license
6 plates, and validation stickers.--

7 (1) The department and the tax collectors of the
8 several counties of the state may at the request of the
9 applicant use United States mail service to deliver
10 registration certificates and renewals thereof, license
11 plates, ~~mobile home stickers~~, and validation stickers to
12 applicants.

13 (2) A mail service charge may be collected for each
14 registration certificate, license plate, ~~mobile home sticker~~,
15 and validation sticker mailed by the department or any tax
16 collector. Each registration certificate, license plate,
17 ~~mobile home sticker~~, and validation sticker shall be mailed by
18 first-class mail unless otherwise requested by the applicant.
19 The amount of the mail service charge shall be the actual
20 postage required, rounded to the nearest 5 cents, plus a
21 25-cent handling charge. The mail service charge is in
22 addition to the service charge provided by s. 320.04. All
23 charges collected by the department under this section shall
24 be deposited into the Highway Safety Operating Trust Fund.

25 Section 6. Paragraph (a) of subsection (1) of section
26 320.04, Florida Statutes, is amended to read:

27 320.04 Registration service charge.--

28 (1)(a) There shall be a service charge of \$2.50 for
29 each application which is handled in connection with original
30 issuance, duplicate issuance, or transfer of any license
31 plate, ~~mobile home sticker~~, or validation sticker or with

1 transfer or duplicate issuance of any registration
2 certificate. There may also be a service charge of up to \$1
3 for the issuance of each license plate validation sticker and,
4 vessel decal, ~~and mobile home sticker~~ issued from an automated
5 vending facility or printer dispenser machine which shall be
6 payable to and retained by the department to provide for
7 automated vending facilities or printer dispenser machines
8 used to dispense such stickers and decals by each tax
9 collector's or license tag agent's employee.

10 Section 7. Section 320.055, Florida Statutes, is
11 amended to read:

12 320.055 Registration periods; renewal periods.--The
13 following registration periods and renewal periods are
14 established:

15 (1) For a motor vehicle subject to registration under
16 s. 320.08(1), (2), (3), (5)(b), (c), (d), or (f), (6)(a), (7),
17 (8), (9), or (10) and owned by a natural person, the
18 registration period begins the first day of the birth month of
19 the owner and ends the last day of the month immediately
20 preceding the owner's birth month in the succeeding year. If
21 such vehicle is registered in the name of more than one
22 person, the birth month of the person whose name first appears
23 on the registration shall be used to determine the
24 registration period. For a vehicle subject to this
25 registration period, the renewal period is the 30-day period
26 ending at midnight on the vehicle owner's date of birth.

27 ~~(2) For a vehicle subject to registration under s.~~
28 ~~320.08(11), the registration period begins January 1 and ends~~
29 ~~December 31. For a vehicle subject to this registration~~
30 ~~period, the renewal period is the 31-day period prior to~~
31 ~~expiration.~~

1 (2)~~(3)~~ For a vehicle subject to registration under s.
2 320.08(11)~~(12)~~, the registration period runs concurrently with
3 the licensing period. For a vehicle subject to this
4 registration period, the renewal period is the first month of
5 the licensing period.

6 (3)~~(4)~~ For a vehicle subject to registration under s.
7 320.08(12)~~(13)~~, for vehicles subject to registration under s.
8 320.08(6)(a) that are short-term rental vehicles, and for any
9 vehicle for which a registration period is not otherwise
10 specified, the registration period begins June 1 and ends May
11 31. For a vehicle subject to this registration period, the
12 renewal period is the 30-day period beginning June 1.

13 (4)~~(5)~~ For a vehicle subject to apportioned
14 registration under s. 320.08(4), (5)(a)1., (e), (6)(b), or
15 (13)~~(14)~~, the registration period shall be a period of 12
16 months beginning in a month designated by the department and
17 ending on the last day of the 12th month. For a vehicle
18 subject to this registration period, the renewal period is the
19 last month of the registration period. The registration period
20 may be shortened or extended at the discretion of the
21 department, on receipt of the appropriate prorated fees, in
22 order to evenly distribute such registrations on a monthly
23 basis. For a vehicle subject to nonapportioned registration
24 under s. 320.08(4), (5)(a)1., (6)(b), or (13)~~(14)~~, the
25 registration period begins December 1 and ends November 30.
26 The renewal period is the 31-day period beginning December 1.

27 (5)~~(6)~~ For those vehicles subject to registration
28 under s. 320.08(6)(a) which are not short-term rental
29 vehicles, the department shall develop and implement a
30 registration renewal system that, where practicable, evenly
31 distributes the registration renewal period throughout the

1 year. For a vehicle subject to this registration period, the
2 renewal period is the first month of the assigned registration
3 period.

4 (6)~~(7)~~ For those vehicles subject to registration
5 under s. 320.0657, the department shall implement a system
6 that distributes the registration renewal process throughout
7 the year.

8 Section 8. Paragraph (a) of subsection (3) of section
9 320.06, Florida Statutes, is amended to read:

10 320.06 Registration certificates, license plates, and
11 validation stickers generally.--

12 (3)(a) Registration license plates shall be of metal
13 specially treated with a retroreflective material, as
14 specified by the department. The registration license plate is
15 designed to increase nighttime visibility and legibility and
16 shall be at least 6 inches wide and not less than 12 inches in
17 length, unless a plate with reduced dimensions is deemed
18 necessary by the department to accommodate motorcycles,
19 mopeds, or similar smaller vehicles. Validation stickers shall
20 be treated with a retroreflective material, shall be of such
21 size as specified by the department, and shall adhere to the
22 license plate. The registration license plate shall be
23 imprinted with a combination of bold letters and numerals or
24 numerals, not to exceed seven digits, to identify the
25 registration license plate number. The license plate shall
26 also be imprinted with the word "Florida" at the top and the
27 name of the county in which it is sold at the bottom, except
28 that apportioned license plates shall have the word
29 "Apportioned" at the bottom and license plates issued for
30 vehicles taxed under s. 320.08(3)(d), (4)(m) or (n), (5)(b) or
31 (c), or (13)~~(14)~~ shall have the word "Restricted" at the

1 bottom. License plates issued for vehicles taxed under s.
2 320.08(11)(12) must be imprinted with the word "Florida" at
3 the top and the word "Dealer" at the bottom. Manufacturer
4 license plates issued for vehicles taxed under s.
5 320.08(11)(12) must be imprinted with the word "Florida" at
6 the top and the word "Manufacturer" at the bottom. License
7 plates issued for vehicles taxed under s. 320.08(5)(d) or (e)
8 must be imprinted with the word "Wrecker" at the bottom. Any
9 county may, upon majority vote of the county commission, elect
10 to have the county name removed from the license plates sold
11 in that county. The words "Sunshine State" shall be printed in
12 lieu thereof. In those counties where the county commission
13 has not removed the county name from the license plate, the
14 tax collector may, in addition to issuing license plates with
15 the county name printed on the license plate, also issue
16 license plates with the words "Sunshine State" printed on the
17 license plate subject to the approval of the department and a
18 legislative appropriation for the additional license plates. A
19 license plate issued for a vehicle taxed under s. 320.08(6)
20 may not be assigned a registration license number, or be
21 issued with any other distinctive character or designation,
22 that distinguishes the motor vehicle as a for-hire motor
23 vehicle.

24 Section 9. Section 320.0607, Florida Statutes, is
25 amended to read:

26 320.0607 Replacement license plates or validation
27 decal, ~~or mobile home sticker~~.--

28 (1) Any law enforcement officer or department license
29 and registration inspector may at any time inspect a license
30 plate or validation decal for proper display and legibility as
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1 prescribed by chapter 316. A damaged or defaced plate or decal
2 may be required to be replaced.

3 (2) When a license plate, ~~mobile home sticker,~~ or
4 validation decal has been lost, stolen, or destroyed, the
5 owner of the motor vehicle ~~or mobile home~~ for which the plate,
6 ~~sticker,~~ or decal was issued shall make application to the
7 department for a replacement. The application shall contain
8 the plate, ~~sticker,~~ or decal number being replaced and a
9 statement that the item was lost, stolen, or destroyed. If the
10 application includes a copy of the police report prepared in
11 response to a report of a stolen plate, ~~sticker,~~ or decal,
12 such plate, ~~sticker,~~ or decal must be replaced at no charge.

13 (3) Except as provided in subsection (2), in all such
14 cases, upon filing of an application accompanied by a fee of
15 \$10 plus applicable service charges, the department shall
16 issue a replacement plate, ~~sticker,~~ or decal as the case may
17 be if it is satisfied that the information reported in the
18 application is true. The replacement fee shall be deposited
19 into the Highway Safety Operating Trust Fund.

20 (4) Any license plate, ~~sticker,~~ or decal lost in the
21 mail may be replaced at no charge. Neither the service charge
22 nor the replacement fee shall be applied to this replacement.
23 However, the application for a replacement shall contain a
24 statement of such fact, the audit number of the lost item, and
25 the date issued.

26 (5) Upon the issuance of an original license plate,
27 the applicant shall pay a fee of \$10 to be deposited in the
28 Highway Safety Operating Trust Fund.

29 (6) All funds derived from the sale of temporary tags
30 under the provisions of s. 320.131 shall be deposited in the
31 Highway Safety Operating Trust Fund.

1 Section 10. Section 320.08, Florida Statutes, is
2 amended to read:

3 320.08 License taxes.--Except as otherwise provided
4 herein, there are hereby levied and imposed annual license
5 taxes for the operation of motor vehicles, mopeds, and
6 motorized bicycles as defined in s. 316.003(2), ~~and mobile~~
7 ~~homes, as defined in s. 320.01~~, which shall be paid to and
8 collected by the department or its agent upon the registration
9 or renewal of registration of the following:

10 (1) MOTORCYCLES and MOPEDS.--

11 (a) Any motorcycle: \$10 flat.

12 (b) Any moped: \$5 flat.

13 (c) Upon registration of any motorcycle, motor-driven
14 cycle, or moped there shall be paid in addition to the license
15 taxes specified in this subsection a nonrefundable motorcycle
16 safety education fee in the amount of \$2.50. The proceeds of
17 such additional fee shall be deposited in the Highway Safety
18 Operating Trust Fund and be used exclusively to fund a
19 motorcycle driver improvement program implemented pursuant to
20 s. 322.025 or the Florida Motorcycle Safety Education Program
21 established in s. 322.0255.

22 (d) An ancient or antique motorcycle: \$10 flat.

23 (2) AUTOMOBILES FOR PRIVATE USE.--

24 (a) An ancient or antique automobile, as defined in s.
25 320.086, or a street rod, as defined in s. 320.0863: \$7.50
26 flat.

27 (b) Net weight of less than 2,500 pounds: \$14.50 flat.

28 (c) Net weight of 2,500 pounds or more, but less than
29 3,500 pounds: \$22.50 flat.

30 (d) Net weight of 3,500 pounds or more: \$32.50 flat.

31 (3) TRUCKS.--

- 1 (a) Net weight of less than 2,000 pounds: \$14.50 flat.
2 (b) Net weight of 2,000 pounds or more, but not more
3 than 3,000 pounds: \$22.50 flat.
4 (c) Net weight more than 3,000 pounds, but not more
5 than 5,000 pounds: \$32.50 flat.
6 (d) A truck defined as a "goat," or any other vehicle
7 when used in the field by a farmer or in the woods for the
8 purpose of harvesting a crop, including naval stores, during
9 such harvesting operations, and which is not principally
10 operated upon the roads of the state: \$7.50 flat. A "goat" is
11 a motor vehicle designed, constructed, and used principally
12 for the transportation of citrus fruit within citrus groves or
13 for the transportation of crops on farms, and which can also
14 be used for the hauling of associated equipment or supplies,
15 including required sanitary equipment, and the towing of farm
16 trailers.
17 (e) An ancient or antique truck, as defined in s.
18 320.086: \$7.50 flat.
19 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO
20 GROSS VEHICLE WEIGHT.--
21 (a) Gross vehicle weight of 5,001 pounds or more, but
22 less than 6,000 pounds: \$45 flat.
23 (b) Gross vehicle weight of 6,000 pounds or more, but
24 less than 8,000 pounds: \$65 flat.
25 (c) Gross vehicle weight of 8,000 pounds or more, but
26 less than 10,000 pounds: \$76 flat.
27 (d) Gross vehicle weight of 10,000 pounds or more, but
28 less than 15,000 pounds: \$87 flat.
29 (e) Gross vehicle weight of 15,000 pounds or more, but
30 less than 20,000 pounds: \$131 flat.
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- 1 (f) Gross vehicle weight of 20,000 pounds or more, but
2 less than 26,001 pounds: \$186 flat.
- 3 (g) Gross vehicle weight of 26,001 pounds or more, but
4 less than 35,000: \$240 flat.
- 5 (h) Gross vehicle weight of 35,000 pounds or more, but
6 less than 44,000 pounds: \$300 flat.
- 7 (i) Gross vehicle weight of 44,000 pounds or more, but
8 less than 55,000 pounds: \$572 flat.
- 9 (j) Gross vehicle weight of 55,000 pounds or more, but
10 less than 62,000 pounds: \$678 flat.
- 11 (k) Gross vehicle weight of 62,000 pounds or more, but
12 less than 72,000 pounds: \$800 flat.
- 13 (l) Gross vehicle weight of 72,000 pounds or more:
14 \$979 flat.
- 15 (m) Notwithstanding the declared gross vehicle weight,
16 a truck tractor used within a 150-mile radius of its home
17 address shall be eligible for a license plate for a fee of
18 \$240 flat if:
- 19 1. The truck tractor is used exclusively for hauling
20 forestry products; or
- 21 2. The truck tractor is used primarily for the hauling
22 of forestry products, and is also used for the hauling of
23 associated forestry harvesting equipment used by the owner of
24 the truck tractor.
- 25 (n) A truck tractor or heavy truck, not operated as a
26 for-hire vehicle, which is engaged exclusively in transporting
27 raw, unprocessed, and nonmanufactured agricultural or
28 horticultural products within a 150-mile radius of its home
29 address, shall be eligible for a restricted license plate for
30 a fee of \$65 flat, if such vehicle's declared gross vehicle
31 weight is less than 44,000 pounds; or \$240 flat, if such

1 vehicle's declared gross vehicle weight is 44,000 pounds or
2 more and such vehicle only transports:

- 3 1. From the point of production to the point of
4 primary manufacture;
- 5 2. From the point of production to the point of
6 assembling the same; or
- 7 3. From the point of production to a shipping point of
8 either a rail, water, or motor transportation company.

9
10 Such not-for-hire truck tractors and heavy trucks used
11 exclusively in transporting raw, unprocessed, and
12 nonmanufactured agricultural or horticultural products may be
13 incidentally used to haul farm implements and fertilizers when
14 delivered direct to the growers. The department may require
15 any such documentation deemed necessary to determine
16 eligibility prior to issuance of this license plate. For the
17 purpose of this paragraph, "not-for-hire" means the owner of
18 the motor vehicle must also be the owner of the raw,
19 unprocessed, and nonmanufactured agricultural or horticultural
20 product, or the user of the farm implements and fertilizer
21 being delivered.

22 (5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE
23 WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--

24 (a)1. A semitrailer drawn by a GVW truck tractor by
25 means of a fifth-wheel arrangement: \$10 flat per registration
26 year or any part thereof.

27 2. A semitrailer drawn by a GVW truck tractor by means
28 of a fifth-wheel arrangement: \$50 flat per permanent
29 registration.

30 (b) A motor vehicle equipped with machinery and
31 designed for the exclusive purpose of well drilling,

1 excavation, construction, spraying, or similar activity, and
2 which is not designed or used to transport loads other than
3 the machinery described above over public roads: \$32.50 flat.

4 (c) A school bus used exclusively to transport pupils
5 to and from school or school or church activities or functions
6 within their own county: \$30 flat.

7 (d) A wrecker, as defined in s. 320.01(40), which is
8 used to tow a vessel as defined in s. 327.02(36), a disabled,
9 abandoned, stolen-recovered, or impounded motor vehicle as
10 defined in s. 320.01(38), or a replacement motor vehicle as
11 defined in s. 320.01(39): \$30 flat.

12 (e) A wrecker, as defined in s. 320.01(40), which is
13 used to tow any motor vehicle, regardless of whether or not
14 such motor vehicle is a disabled motor vehicle as defined in
15 s. 320.01(38), a replacement motor vehicle as defined in s.
16 320.01(39), a vessel as defined in s. 327.02(36), or any other
17 cargo, as follows:

18 1. Gross vehicle weight of 10,000 pounds or more, but
19 less than 15,000 pounds: \$87 flat.

20 2. Gross vehicle weight of 15,000 pounds or more, but
21 less than 20,000 pounds: \$131 flat.

22 3. Gross vehicle weight of 20,000 pounds or more, but
23 less than 26,000 pounds: \$186 flat.

24 4. Gross vehicle weight of 26,000 pounds or more, but
25 less than 35,000 pounds: \$240 flat.

26 5. Gross vehicle weight of 35,000 pounds or more, but
27 less than 44,000 pounds: \$300 flat.

28 6. Gross vehicle weight of 44,000 pounds or more, but
29 less than 55,000 pounds: \$572 flat.

30 7. Gross vehicle weight of 55,000 pounds or more, but
31 less than 62,000 pounds: \$678 flat.

- 1 8. Gross vehicle weight of 62,000 pounds or more, but
2 less than 72,000 pounds: \$800 flat.
- 3 9. Gross vehicle weight of 72,000 pounds or more: \$979
4 flat.
- 5 (f) A hearse or ambulance: \$30 flat.
- 6 (6) MOTOR VEHICLES FOR HIRE.--
- 7 (a) Under nine passengers: \$12.50 flat plus \$1 per
8 cwt.
- 9 (b) Nine passengers and over: \$12.50 flat plus \$1.50
10 per cwt.
- 11 (7) TRAILERS FOR PRIVATE USE.--
- 12 (a) Any trailer weighing 500 pounds or less: \$5 flat
13 per year or any part thereof.
- 14 (b) Net weight over 500 pounds: \$2.50 flat plus 75
15 cents per cwt.
- 16 (8) TRAILERS FOR HIRE.--
- 17 (a) Net weight under 2,000 pounds: \$2.50 flat plus \$1
18 per cwt.
- 19 (b) Net weight 2,000 pounds or more: \$10 flat plus \$1
20 per cwt.
- 21 (9) RECREATIONAL VEHICLE-TYPE UNITS.--
- 22 (a) A travel trailer or fifth-wheel trailer, as
23 defined by s. 320.01(1)(b), that does not exceed 35 feet in
24 length: \$20 flat.
- 25 (b) A camping trailer, as defined by s.
26 320.01(1)(b)2.: \$10 flat.
- 27 (c) A motor home, as defined by s. 320.01(1)(b)4.:
28 1. Net weight of less than 4,500 pounds: \$20 flat.
29 2. Net weight of 4,500 pounds or more: \$35 flat.
- 30 (d) A truck camper as defined by s. 320.01(1)(b)3.:
31 1. Net weight of less than 4,500 pounds: \$20 flat.

1 2. Net weight of 4,500 pounds or more: \$35 flat.
2 (e) A private motor coach as defined by s.
3 320.01(1)(b)5.:
4 1. Net weight of less than 4,500 pounds: \$20 flat.
5 2. Net weight of 4,500 pounds or more: \$35 flat.
6 (10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL
7 TRAILERS; 35 FEET TO 40 FEET.--
8 (a) Park trailers.--Any park trailer, as defined in s.
9 320.01(1)(b)7.: \$25 flat.
10 (b) A travel trailer or fifth-wheel trailer, as
11 defined in s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.
12 ~~(11) MOBILE HOMES.--~~
13 ~~(a) A mobile home not exceeding 35 feet in length: \$20~~
14 ~~flat.~~
15 ~~(b) A mobile home over 35 feet in length, but not~~
16 ~~exceeding 40 feet: \$25 flat.~~
17 ~~(c) A mobile home over 40 feet in length, but not~~
18 ~~exceeding 45 feet: \$30 flat.~~
19 ~~(d) A mobile home over 45 feet in length, but not~~
20 ~~exceeding 50 feet: \$35 flat.~~
21 ~~(e) A mobile home over 50 feet in length, but not~~
22 ~~exceeding 55 feet: \$40 flat.~~
23 ~~(f) A mobile home over 55 feet in length, but not~~
24 ~~exceeding 60 feet: \$45 flat.~~
25 ~~(g) A mobile home over 60 feet in length, but not~~
26 ~~exceeding 65 feet: \$50 flat.~~
27 ~~(h) A mobile home over 65 feet in length: \$80 flat.~~
28 (11)~~(12)~~ DEALER AND MANUFACTURER LICENSE PLATES.--A
29 franchised motor vehicle dealer, independent motor vehicle
30 dealer, marine boat trailer dealer, or mobile home dealer and
31 manufacturer license plate: \$12.50 flat.

1 (12)~~(13)~~ EXEMPT OR OFFICIAL LICENSE PLATES.--Any
2 exempt or official license plate: \$3 flat.

3 (13)~~(14)~~ LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A
4 motor vehicle for hire operated wholly within a city or within
5 25 miles thereof: \$12.50 flat plus \$1.50 per cwt.

6 (14)~~(15)~~ TRANSPORTER.--Any transporter license plate
7 issued to a transporter pursuant to s. 320.133: \$75 flat.

8 Section 11. Section 320.0802, Florida Statutes, is
9 amended to read:

10 320.0802 Surcharge on license tax.--There is hereby
11 levied and imposed on each license tax imposed under s.
12 320.08, ~~except those set forth in s. 320.08(11)~~, a surcharge
13 in the amount of \$1, which shall be collected in the same
14 manner as the license tax and deposited into the State Agency
15 Law Enforcement Radio System Trust Fund of the Department of
16 Management Services.

17 Section 12. Section 320.0804, Florida Statutes, is
18 amended to read:

19 320.0804 Surcharge on license tax; transportation
20 trust fund.--There is hereby levied and imposed on each
21 license tax imposed under s. 320.08, ~~except those set forth in~~
22 ~~s. 320.08(11)~~, a surcharge in the amount of \$2, which shall be
23 collected in the same manner as the license tax and deposited
24 into the State Transportation Trust Fund. This surcharge shall
25 apply to registration periods beginning July 1, 1991.

26 Section 13. Section 320.08046, Florida Statutes, is
27 amended to read:

28 320.08046 Surcharge on license tax; General Revenue
29 Fund.--There is levied on each license tax imposed under s.
30 320.08, ~~except those set forth in s. 320.08(11)~~, a surcharge
31 in the amount of \$1, which shall be collected in the same

1 manner as the license tax. Of the proceeds of the license tax
2 surcharge, 40 percent shall be deposited into the General
3 Revenue Fund, 42 percent shall be deposited into the Grants
4 and Donations Trust Fund in the Department of Juvenile Justice
5 to fund the community juvenile justice partnership grants
6 program, and 18 percent shall be deposited into the Florida
7 Motor Vehicle Theft Prevention Trust Fund to fund motor
8 vehicle theft prevention programs pursuant to s. 860.158.

9 Section 14. Subsections (1), (2), and (3) of section
10 320.081, Florida Statutes, are amended to read:

11 320.081 Collection and distribution of annual license
12 tax imposed on the following type units.--

13 (1) The provisions of this section shall apply to all
14 ~~mobile homes and~~ park trailers, and to all travel trailers and
15 fifth-wheel trailers exceeding 35 feet in body length.

16 (2) The annual license tax prescribed in s. 320.08(10)
17 ~~and (11)~~ is in lieu of ad valorem taxes, and a sticker, as
18 appropriate, shall be issued to evidence payment thereof. It
19 is permissible in this state to transport units governed by
20 this section, registered hereunder, without a corresponding
21 state license plate on the towing vehicle.

22 (3) The owner shall make application for such sticker
23 in the manner provided in s. 320.02, and the tax collectors in
24 the several counties of the state shall collect the license
25 taxes imposed by s. 320.08(10) ~~and (11)~~ in the same manner and
26 under the same conditions and requirements as provided in s.
27 320.03.

28 Section 15. Section 320.0815, Florida Statutes, is
29 amended to read:

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1 320.0815 Mobile homes and recreational vehicle-type
2 units required to have appropriate license plates or
3 stickers.--

4 (1) Recreational vehicle-type units taxed under s.
5 320.08(9) and (10) shall be issued appropriate license plates,
6 except as provided in subsections ~~subsection~~ (2) and (3).

7 (2) A ~~mobile home or~~ recreational vehicle-type unit
8 which is permanently affixed to the land shall be issued a
9 ~~mobile home sticker at the fee prescribed in s. 320.08(11)~~
10 ~~unless the mobile home or recreational vehicle-type unit is~~
11 ~~qualified and taxed as real property, in which case the mobile~~
12 ~~home or recreational vehicle-type unit shall be issued an "RP"~~
13 ~~series sticker.~~

14 (3) A mobile home, as defined in s. 320.01, regardless
15 of its actual use, shall be classified and taxed as real
16 property.

17 (4) Series "RP" stickers shall be provided by the
18 department to the tax collectors, and such a sticker shall
19 ~~will~~ be issued by the tax collector to the registered owner of
20 such a ~~mobile home or~~ recreational vehicle-type unit ~~upon the~~
21 ~~production of a certificate of the respective property~~
22 ~~appraiser that such mobile home or recreational vehicle-type~~
23 ~~unit is included in an assessment of the property of such~~
24 ~~registered owner for ad valorem taxation. An "RP" series~~
25 sticker shall be issued by the tax collector for an aggregate
26 fee of \$3 each, to be distributed as follows: \$2.50 shall be
27 retained by the tax collector as a service charge; 25 cents
28 shall be remitted to the property appraiser; and 25 cents
29 shall be remitted to the department to defray the cost of
30 manufacture and handling. ~~Mobile home stickers and "RP" series~~
31 ~~stickers shall be of a size to be determined by the~~

1 department. An ~~A mobile home sticker~~ or "RP" series sticker
2 shall be affixed to the lower left corner of the window
3 closest to the street or road providing access to such
4 residence.

5 Section 16. Section 320.26, Florida Statutes, is
6 amended to read:

7 320.26 Counterfeiting license plates, validation
8 stickers, ~~mobile home stickers~~, cab cards, trip permits, or
9 special temporary operational permits prohibited; penalty.--

10 (1)(a) No person shall counterfeit registration
11 license plates or, validation stickers, ~~or mobile home~~
12 ~~stickers~~, or have in his or her possession any such plates or
13 stickers; nor shall any person manufacture, sell, or dispose
14 of registration license plates or, validation stickers, ~~or~~
15 ~~mobile home stickers~~ in the state without first having
16 obtained the permission and authority of the department in
17 writing.

18 (b) No person shall counterfeit, alter, or manufacture
19 International Registration Plan cab cards, trip permits,
20 special temporary permits, or temporary operational permits;
21 nor shall any person sell or dispose of International
22 Registration Plan cab cards, trip permits, special temporary
23 permits, or temporary operational permits without first having
24 obtained the permission and authority of the department in
25 writing.

26 (2) Any person who violates this section is guilty of
27 a felony of the third degree.

28 (a) If the violator is a natural person, he or she is
29 punishable as provided in s. 775.082, s. 775.083, or s.
30 775.084.

31

1 (b) If the violator is an association or corporation,
2 it is punishable as provided in s. 775.083, and the official
3 of the association or corporation under whose direction or
4 with whose knowledge, consent, or acquiescence such violation
5 occurred may be punished as provided in s. 775.082, in
6 addition to the fine which may be imposed upon such
7 association or corporation.

8 Section 17. Subsections (1) and (2) of section 320.13,
9 Florida Statutes, are amended to read:

10 320.13 Dealer and manufacturer license plates and
11 alternative method of registration.--

12 (1)(a) Any licensed motor vehicle dealer and any
13 licensed mobile home dealer may, upon payment of the license
14 tax imposed by s. 320.08(11)(~~12~~), secure one or more dealer
15 license plates, which are valid for use on motor vehicles or
16 mobile homes owned by the dealer to whom such plates are
17 issued while the motor vehicles are in inventory and for sale,
18 or while being operated in connection with such dealer's
19 business, but are not valid for use for hire. Dealer license
20 plates may not be used on any tow truck or wrecker unless the
21 tow truck or wrecker is being demonstrated for sale, and the
22 dealer license plates may not be used on a vehicle used to
23 transport another motor vehicle for the motor vehicle dealer.

24 (b)1. Marine boat trailer dealers and manufacturers
25 may, upon payment of the license taxes imposed by s.
26 320.08(11)(~~12~~), secure one or more dealer plates, which are
27 valid for use on boat trailers owned by the dealer to whom
28 such plates are issued while being used in connection with
29 such dealer's business, but are not valid for use for hire.

30 2. It is the intent of the Legislature that the method
31 currently used to license marine boat trailer dealers to do

1 business in the state, that is, by an occupational license
2 issued by the city or county, not be changed. The department
3 shall not interpret this act to mean that it is empowered to
4 license such dealers to do business. An occupational license
5 tax certificate shall be sufficient proof upon which the
6 department may issue dealer license plates.

7 (2) A licensed manufacturer of motor vehicles may,
8 upon payment of the license tax imposed by s. 320.08~~(11)~~~~(12)~~,
9 secure one or more manufacturer license plates, which are
10 valid for use on motor vehicles owned by the manufacturer to
11 whom such plates are issued while the motor vehicles are in
12 inventory and for sale, being operated for demonstration
13 purposes, or in connection with such manufacturer's business,
14 but are not valid for use for hire.

15 Section 18. Subsection (1) of section 320.133, Florida
16 Statutes, is amended to read:

17 320.133 Transporter license plates.--

18 (1) The department is authorized to issue a
19 transporter license plate to any applicant who, incidental to
20 the conduct of his or her business, engages in the
21 transporting of motor vehicles which are not currently
22 registered to any owner and which do not have license plates,
23 upon payment of the license tax imposed by s. 320.08~~(14)~~~~(15)~~
24 for each such license plate and upon proof of liability
25 insurance coverage in the amount of \$100,000 or more. Such a
26 transporter license plate is valid for use on any motor
27 vehicle in the possession of the transporter while the motor
28 vehicle is being transported in the course of the
29 transporter's business.

30 Section 19. Section 320.015, Florida Statutes, is
31 repealed.

1 Section 20. This act shall take effect upon becoming a
2 law.
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