F L O R I D A H O U S E O F R E P R E S E N T A T V E S

HB 0449

A bill to be entitled
An act relating to ad valorem taxation of mobile homes; amending s. 193.075, F.S.; providing for taxing mobile homes as real property under all circumstances; amending ss. 320.01, 320.03, 320.031, 320.04, 320.055, 320.0607, 320.08, 320.081, 320.0815, and 320.26, F.S.; deleting provisions relating to imposing license taxes upon mobile homes; amending ss. 212.0601, 320.06, 320.0802, 320.0804, 320.08046, 320.13, and 320.133, F.S., to conform;
 homes; providing an effective date.

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

Section 1. Section 193.075, Florida Statutes, is amended to read:
193.075 Mobile homes and recreational vehicles.--
(1) Each A mobile home shall be taxed as real property regardless of whether if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed to the land on which it is located. A molle home shall be considered permanently affixed if it is tied down and eonnected to the normal and usual utilities. However, this provision does not apply to a mobile home, or any appurtenance thereto, that is being held for display by a licensed mobile home dealer or a licensed mobile home manufacturer and that is not rented or occupied. A mobile home that is taxed as real property shall be issued an "RP" series sticker as provided in s. 320.0815.
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have a current license plate properly affixed as provided in s. 320.08(11). Any such mobile home without a current license plate properly affixed shall be presumed to be tangible personal property.
(2)(3) A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the owner of the land on which the vehicle is permanently affixed. A recreational vehicle shall be considered permanently affixed if it is connected to the normal and usual utilities and if it is tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the recreational vehicle. Except when the mode of attachment or affixation is such that the recreational vehicle cannot be removed without material or substantial damage to the recreational vehicle or the real property, the intent of the owner to make the recreational vehicle permanently affixed shall be determinative. A recreational vehicle that is taxed as real property must be issued an "RP" series sticker as provided in s. 320.0815.
(3)(4) A recreational vehicle that is not taxed as real property must have a current license plate properly affixed as provided in s. 320.08(9). Any such recreational vehicle without a current license plate properly affixed is presumed to be tangible personal property.

Section 2. Subsections (1) and (2) of section 212.0601, Florida Statutes, are amended to read:
212.0601 Use taxes of vehicle dealers.--
(1) Each motor vehicle dealer who is required by s. 320.08(11)(12) to purchase one or more dealer license plates

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shall pay an annual use tax of $\$ 27$ for each dealer license plate purchased under that subsection, in addition to the license tax imposed by that subsection. The use tax shall be for the year for which the dealer license plate was purchased.
(2) There shall be no additional tax imposed by this chapter for the use of a dealer license plate for which, after July 1, 1987, a dealer use tax has been paid under this section. This exemption shall apply to the time period before the sale or any other disposition of the vehicle throughout the year for which the dealer license plate required by s. $320.08(11)(12)$ is purchased.

Section 3. Paragraph (a) of subsection (2) of section 320.01, Florida Statutes, is amended to read:
320.01 Definitions, general.--As used in the Florida Statutes, except as otherwise provided, the term:
(2) (a) "Mobile home" means a structure, transportable in one or more sections, which is 8 body feet or more in width and which is built on an integral chassis and designed to be used as a dwelling when connected to the required utilities and includes the plumbing, heating, air-conditioning, and electrical systems contained therein. For tax purpos, The length of a mobile home is the distance from the exterior of the wall nearest to the drawbar and coupling mechanism to the exterior of the wall at the opposite end of the home where such walls enclose living or other interior space. Such distance includes expandable rooms, but excludes bay windows, porches, drawbars, couplings, hitches, wall and roof extensions, or other attachments that do not enclose interior space. In the event that the mobile home owner has no proof of the length of the drawbar, coupling, or hitch, then the tax collector may in his or her discretion either

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inspect the home to determine the actual length or may assume 4 feet to be the length of the drawbar, coupling, or hitch.

Section 4. Subsections (1) and (3) of section 320.03, Florida Statutes, are amended to read:
320.03 Registration; duties of tax collectors;

International Registration Plan.--
(1) The tax collectors in the several counties of the state, as authorized agents of the department, shall issue registration certificates, registration license plates, and validation stickers, and mobile home stickers to applicants, subject to the requirements of law, in accordance with rules of the department. Any person, firm, or corporation representing itself, through advertising or naming of the business, to be an authorized agent of the department shall be deemed guilty of an unfair and deceptive trade practice as defined in part II of chapter 501. No such person, firm, or corporation shall use either the state or county name as a part of their business name when such use can reasonably be interpreted as an official state or county office.
(3) Each tax collector shall keep a full and complete record and account of all validation stickers, mobile heme stickers, or other properties received by him or her from the department, or from any other source. Notwithstanding chapter 116, every county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

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Section 5. Section 320.031, Florida Statutes, is amended to read:
320.031 Mailing of registration certificates, license plates, and validation stickers.--
(1) The department and the tax collectors of the several counties of the state may at the request of the applicant use United States mail service to deliver registration certificates and renewals thereof, license plates, mobile home stickers, and validation stickers to applicants.
(2) A mail service charge may be collected for each registration certificate, license plate, mobile home sticker, and validation sticker mailed by the department or any tax collector. Each registration certificate, license plate, mobile home sticker, and validation sticker shall be mailed by firstclass mail unless otherwise requested by the applicant. The amount of the mail service charge shall be the actual postage required, rounded to the nearest 5 cents, plus a 25-cent handling charge. The mail service charge is in addition to the service charge provided by s. 320.04. All charges collected by the department under this section shall be deposited into the Highway Safety Operating Trust Fund.

Section 6. Paragraph (a) of subsection (1) of section 320.04, Florida Statutes, is amended to read:
320.04 Registration service charge.--
(1) (a) There shall be a service charge of $\$ 2.50$ for each application which is handled in connection with original issuance, duplicate issuance, or transfer of any license plateт mobile home sticker, or validation sticker or with transfer or duplicate issuance of any registration certificate. There may also be a service charge of up to $\$ 1$ for the issuance of each

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license plate validation stickerד and vessel decal, and mobile home stickex issued from an automated vending facility or printer dispenser machine which shall be payable to and retained by the department to provide for automated vending facilities or printer dispenser machines used to dispense such stickers and decals by each tax collector's or license tag agent's employee.

Section 7. Section 320.055, Florida Statutes, is amended to read:
320.055 Registration periods; renewal periods.--The following registration periods and renewal periods are established:
(1) For a motor vehicle subject to registration under s.
320.08 (1) ,
(2) ,
(3),
(5) (b), (c),
$(d), \operatorname{or}(f),(6)(a)$,
(7)
(8), (9), or (10) and owned by a natural person, the registration period begins the first day of the birth month of the owner and ends the last day of the month immediately preceding the owner's birth month in the succeeding year. If such vehicle is registered in the name of more than one person, the birth month of the person whose name first appears on the registration shall be used to determine the registration period. For a vehicle subject to this registration period, the renewal period is the 30-day period ending at midnight on the vehicle owner's date of birth.
(2) For a vehicle subject to registration under s. 320.08(11), the registration period begins January 1 and ends December 31. For a vehicle subject to this registration period, the renewal period is the 31 -day period prior to expiration.
(2) (3) For a vehicle subject to registration under $s$. $320.08(11)(12)$, the registration period runs concurrently with the licensing period. For a vehicle subject to this registration

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period, the renewal period is the first month of the licensing period.
(3)(4) For a vehicle subject to registration under $s$. 320.08(12)(13), for vehicles subject to registration under s. 320.08(6)(a) that are short-term rental vehicles, and for any vehicle for which a registration period is not otherwise specified, the registration period begins June 1 and ends May 31. For a vehicle subject to this registration period, the renewal period is the 30 -day period beginning June 1.
(4)(5) For a vehicle subject to apportioned registration under s. 320.08(4), (5) (a)1., (e), (6) (b), or (13)(14), the registration period shall be a period of 12 months beginning in a month designated by the department and ending on the last day of the 12th month. For a vehicle subject to this registration period, the renewal period is the last month of the registration period. The registration period may be shortened or extended at the discretion of the department, on receipt of the appropriate prorated fees, in order to evenly distribute such registrations on a monthly basis. For a vehicle subject to nonapportioned registration under s. $320.08(4),(5)(a) 1 .,(6)(b)$, or (13)(14), the registration period begins December 1 and ends November 30. The renewal period is the 31-day period beginning December 1.
(5)(6) For those vehicles subject to registration under s. 320.08(6)(a) which are not short-term rental vehicles, the department shall develop and implement a registration renewal system that, where practicable, evenly distributes the registration renewal period throughout the year. For a vehicle subject to this registration period, the renewal period is the first month of the assigned registration period.

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

Section 8. Paragraph (a) of subsection (3) of section 320.06, Florida Statutes, is amended to read:
320.06 Registration certificates, license plates, and validation stickers generally.--
(3) (a) Registration license plates shall be of metal specially treated with a retroreflective material, as specified by the department. The registration license plate is designed to increase nighttime visibility and legibility and shall be at least 6 inches wide and not less than 12 inches in length, unless a plate with reduced dimensions is deemed necessary by the department to accommodate motorcycles, mopeds, or similar smaller vehicles. Validation stickers shall be treated with a retroreflective material, shall be of such size as specified by the department, and shall adhere to the license plate. The registration license plate shall be imprinted with a combination of bold letters and numerals or numerals, not to exceed seven digits, to identify the registration license plate number. The license plate shall also be imprinted with the word "Florida" at the top and the name of the county in which it is sold at the bottom, except that apportioned license plates shall have the word "Apportioned" at the bottom and license plates issued for vehicles taxed under s. 320.08(3)(d), (4)(m) or (n), (5) (b) or (c), or (13) (14) shall have the word "Restricted" at the bottom. License plates issued for vehicles taxed under s. 320.08(11)(12) must be imprinted with the word "Florida" at the top and the word "Dealer" at the bottom. Manufacturer license plates issued

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

Section 9. Section 320.0607, Florida Statutes, is amended to read:
320.0607 Replacement license plates, or validation decal〒 or mobile home sticker.--
(1) Any law enforcement officer or department license and registration inspector may at any time inspect a license plate or validation decal for proper display and legibility as prescribed by chapter 316. A damaged or defaced plate or decal may be required to be replaced.
(2) When a license plate, mobile home sticker, or validation decal has been lost, stolen, or destroyed, the owner Page 9 of 23
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of the motor vehicle or mobile home for which the plate, sticker, or decal was issued shall make application to the department for a replacement. The application shall contain the plate, sticker, or decal number being replaced and a statement that the item was lost, stolen, or destroyed. If the application includes a copy of the police report prepared in response to a report of a stolen plate, sticker, or decal, such plateт sticker, or decal must be replaced at no charge.
(3) Except as provided in subsection (2), in all such cases, upon filing of an application accompanied by a fee of $\$ 10$ plus applicable service charges, the department shall issue a replacement plate, sticker, or decal as the case may be if it is satisfied that the information reported in the application is true. The replacement fee shall be deposited into the Highway Safety Operating Trust Fund.
(4) Any license plate, sticker, or decal lost in the mail may be replaced at no charge. Neither the service charge nor the replacement fee shall be applied to this replacement. However, the application for a replacement shall contain a statement of such fact, the audit number of the lost item, and the date issued.
(5) Upon the issuance of an original license plate, the applicant shall pay a fee of $\$ 10$ to be deposited in the Highway Safety Operating Trust Fund.
(6) All funds derived from the sale of temporary tags under the provisions of s. 320.131 shall be deposited in the Highway Safety Operating Trust Fund.

Section 10. Section 320.08, Florida Statutes, is amended to read:
320.08 License taxes.--Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, and motorized bicycles as defined in s. 316.003(2), and mobile homes, as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:
(1) MOTORCYCLES and MOPEDS.--
(a) Any motorcycle: \$10 flat.
(b) Any moped: \$5 flat.
(c) Upon registration of any motorcycle, motor-driven cycle, or moped there shall be paid in addition to the license taxes specified in this subsection a nonrefundable motorcycle safety education fee in the amount of $\$ 2.50$. The proceeds of such additional fee shall be deposited in the Highway Safety Operating Trust Fund and be used exclusively to fund a motorcycle driver improvement program implemented pursuant to s. 322.025 or the Florida Motorcycle Safety Education Program established in s. 322.0255.
(d) An ancient or antique motorcycle: \$10 flat.
(2) AUTOMOBILES FOR PRIVATE USE.--
(a) An ancient or antique automobile, as defined in s. 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat.
(b) Net weight of less than 2,500 pounds: $\$ 14.50$ flat.
(c) Net weight of 2,500 pounds or more, but less than 3,500 pounds: \$22.50 flat.
(d) Net weight of 3,500 pounds or more: $\$ 32.50$ flat.
(3) TRUCKS.--
(a) Net weight of less than 2,000 pounds: $\$ 14.50$ flat.

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(b) Net weight of 2,000 pounds or more, but not more than 3,000 pounds: \$22.50 flat.
(c) Net weight more than 3,000 pounds, but not more than 5,000 pounds: \$32.50 flat.
(d) A truck defined as a "goat," or any other vehicle when used in the field by a farmer or in the woods for the purpose of harvesting a crop, including naval stores, during such harvesting operations, and which is not principally operated upon the roads of the state: $\$ 7.50$ flat. A "goat" is a motor vehicle designed, constructed, and used principally for the transportation of citrus fruit within citrus groves or for the transportation of crops on farms, and which can also be used for the hauling of associated equipment or supplies, including required sanitary equipment, and the towing of farm trailers.
(e) An ancient or antique truck, as defined in s. 320.086: $\$ 7.50$ flat.
(4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS VEHICLE WEIGHT.--
(a) Gross vehicle weight of 5,001 pounds or more, but less than 6,000 pounds: \$45 flat.
(b) Gross vehicle weight of 6,000 pounds or more, but less than 8,000 pounds: $\$ 65$ flat.
(c) Gross vehicle weight of 8,000 pounds or more, but less than 10,000 pounds: \$76 flat.
(d) Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$87 flat.
(e) Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: $\$ 131$ flat.
(f) Gross vehicle weight of 20,000 pounds or more, but less than 26,001 pounds: \$186 flat.

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(g) Gross vehicle weight of 26,001 pounds or more, but less than 35,000: \$240 flat.
(h) Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: $\$ 300$ flat.
(i) Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$572 flat.
(j) Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$678 flat.
(k) Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: $\$ 800$ flat.
(l) Gross vehicle weight of 72,000 pounds or more: $\$ 979$ flat.
(m) Notwithstanding the declared gross vehicle weight, a truck tractor used within a 150-mile radius of its home address shall be eligible for a license plate for a fee of $\$ 240$ flat if:

1. The truck tractor is used exclusively for hauling forestry products; or
2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.
(n) A truck tractor or heavy truck, not operated as a forhire vehicle, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural
 eligible for a restricted license plate for a fee of $\$ 65$ flat, if such vehicle's declared gross vehicle weight is less than 44,000 pounds; or $\$ 240$ flat, if such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports:

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

Such not-for-hire truck tractors and heavy trucks used exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products may be incidentally used to haul farm implements and fertilizers when delivered direct to the growers. The department may require any such documentation deemed necessary to determine eligibility prior to issuance of this license plate. For the purpose of this paragraph, "not-for-hire" means the owner of the motor vehicle must also be the owner of the raw, unprocessed, and nonmanufactured agricultural or horticultural product, or the user of the farm implements and fertilizer being delivered.
(5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--
(a)1. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: \$10 flat per registration year or any part thereof.
2. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: $\$ 50$ flat per permanent registration.
(b) A motor vehicle equipped with machinery and designed for the exclusive purpose of well drilling, excavation, construction, spraying, or similar activity, and which is not designed or used to transport loads other than the machinery described above over public roads: \$32.50 flat.

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(c) A school bus used exclusively to transport pupils to and from school or school or church activities or functions within their own county: \$30 flat.
(d) A wrecker, as defined in s. 320.01(40), which is used to tow a vessel as defined in s. 327.02(36), a disabled, abandoned, stolen-recovered, or impounded motor vehicle as defined in s. 320.01(38), or a replacement motor vehicle as defined in s. 320.01(39): \$30 flat.
(e) A wrecker, as defined in s. 320.01(40), which is used to tow any motor vehicle, regardless of whether or not such motor vehicle is a disabled motor vehicle as defined in s. 320.01(38), a replacement motor vehicle as defined in s. 320.01(39), a vessel as defined in s. 327.02(36), or any other cargo, as follows:

1. Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$87 flat.
2. Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: $\$ 131$ flat.
3. Gross vehicle weight of 20,000 pounds or more, but less than 26,000 pounds: $\$ 186$ flat.
4. Gross vehicle weight of 26,000 pounds or more, but less than 35,000 pounds: $\$ 240$ flat.
5. Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: $\$ 300$ flat.
6. Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$572 flat.
7. Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: $\$ 678$ flat.
8. Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: $\$ 800$ flat.

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9. Gross vehicle weight of 72,000 pounds or more: $\$ 979$ flat.
(f) A hearse or ambulance: \$30 flat.
(6) MOTOR VEHICLES FOR HIRE.--
(a) Under nine passengers: $\$ 12.50$ flat plus $\$ 1$ per cwt.
(b) Nine passengers and over: $\$ 12.50$ flat plus $\$ 1.50$ per cwt.
(7) TRAILERS FOR PRIVATE USE.--
(a) Any trailer weighing 500 pounds or less: $\$ 5$ flat per year or any part thereof.
(b) Net weight over 500 pounds: $\$ 2.50$ flat plus 75 cents per cwt.
(8) TRAILERS FOR HIRE.--
(a) Net weight under 2,000 pounds: \$2.50 flat plus \$1 per cwt.
(b) Net weight 2,000 pounds or more: \$10 flat plus \$1 per cwt.
(9) RECREATIONAL VEHICLE-TYPE UNITS.--
(a) A travel trailer or fifth-wheel trailer, as defined by s. $320.01(1)(b)$, that does not exceed 35 feet in length: \$20 flat.
(b) A camping trailer, as defined by s. 320.01 (1) (b) 2.: \$10 flat.
(c) A motor home, as defined by s. 320.01 (1)(b) 4.:

1. Net weight of less than 4,500 pounds: $\$ 20$ flat.
2. Net weight of 4,500 pounds or more: \$35 flat.
(d) A truck camper as defined by s. 320.01 (1) (b) 3.:
3. Net weight of less than 4,500 pounds: $\$ 20$ flat.
4. Net weight of 4,500 pounds or more: $\$ 35$ flat.
(e) A private motor coach as defined by s. $320.01(1)(b) 5 .:$
5. Net weight of less than 4,500 pounds: $\$ 20$ flat.
6. Net weight of 4,500 pounds or more: $\$ 35$ flat.
(10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS; 35 FEET TO 40 FEET.--
(a) Park trailers.--Any park trailer, as defined in $s$. 320.01(1)(b)7.: \$25 flat.
(b) A travel trailer or fifth-wheel trailer, as defined in s. $320.01(1)(\mathrm{b})$, that exceeds 35 feet: $\$ 25$ flat.
(11) MOBILE HOMES. =-
(a) A mobile home not exceeding 35 fect in length: \$20 flat.
(b) A mobile home over 35 feet in length, but not excecding 40 fect: $\$ 25$ flat.
(c) A mobile home over 40 fect in length, but not excecding 45 fect: $\$ 30$ flat.
(d) A mobile home over 45 feet in length, but not exceeding 50 fect: $\$ 35$ flat.
(c) A mobile home over 50 fect in length, but not excecding 55 fect: $\$ 40$ flat.
(f) A mobile home over 55 feet in length, but not exceeding 60 fect: \$45 flat.
(g) A mobile home over 60 fect in length, but not excecding 65 fect: $\$ 50$ flat.
(h) A mobile home over 65 feet in length: $\$ 80$ flat.
(11)(12) DEALER AND MANUFACTURER LICENSE PLATES.--A franchised motor vehicle dealer, independent motor vehicle dealer, marine boat trailer dealer, or mobile home dealer and manufacturer license plate: \$12.50 flat.
(12) (13) EXEMPT OR OFFICIAL LICENSE PLATES.--Any exempt or official license plate: \$3 flat.

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(13)(14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A motor vehicle for hire operated wholly within a city or within 25 miles thereof: $\$ 12.50$ flat plus $\$ 1.50$ per cwt.
(14)(15) TRANSPORTER.--Any transporter license plate issued to a transporter pursuant to s. 320.133: \$75 flat.

Section 11. Section 320.0802, Florida Statutes, is amended to read:
320.0802 Surcharge on license tax.--There is hereby levied and imposed on each license tax imposed under s. 320.08, except those set forth in s. 320.08(11), a surcharge in the amount of \$1, which shall be collected in the same manner as the license tax and deposited into the State Agency Law Enforcement Radio System Trust Fund of the Department of Management Services.

Section 12. Section 320.0804 , Florida Statutes, is amended to read:
320.0804 Surcharge on license tax; transportation trust fund.--There is hereby levied and imposed on each license tax imposed under s. 320.08 , except those set forth in s. $320.08(11)$, a surcharge in the amount of $\$ 2$, which shall be collected in the same manner as the license tax and deposited into the State Transportation Trust Fund. This surcharge shall apply to registration periods beginning July 1, 1991.

Section 13. Section 320.08046 , Florida Statutes, is amended to read:
320.08046 Surcharge on license tax; General Revenue Fund.--There is levied on each license tax imposed under s. 320.08 , except those set forth in s. 320.08(11), a surcharge in the amount of $\$ 1$, which shall be collected in the same manner as the license tax. Of the proceeds of the license tax surcharge, 40 percent shall be deposited into the General Revenue Fund, 42

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percent shall be deposited into the Grants and Donations Trust Fund in the Department of Juvenile Justice to fund the community juvenile justice partnership grants program, and 18 percent shall be deposited into the Florida Motor Vehicle Theft Prevention Trust Fund to fund motor vehicle theft prevention programs pursuant to s. 860.158.

Section 14. Subsections (1), (2), and (3) of section 320.081, Florida Statutes, are amended to read:
320.081 Collection and distribution of annual license tax imposed on the following type units.--
(1) The provisions of this section shall apply to all mobile homes and park trailers, and to all travel trailers and fifth-wheel trailers exceeding 35 feet in body length.
(2) The annual license tax prescribed in s. 320.08(10) and (11) is in lieu of ad valorem taxes, and a sticker, as appropriate, shall be issued to evidence payment thereof. It is permissible in this state to transport units governed by this section, registered hereunder, without a corresponding state license plate on the towing vehicle.
(3) The owner shall make application for such sticker in the manner provided in s. 320.02, and the tax collectors in the several counties of the state shall collect the license taxes imposed by s. 320.08(10) and (11) in the same manner and under the same conditions and requirements as provided in s. 320.03.

Section 15. Section 320.0815, Florida Statutes, is amended to read:
320.0815 Mobile homes and recreational vehicle-type units required to have appropriate license plates or stickers.--

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(1) Recreational vehicle-type units taxed under s. 320.08(9) and (10) shall be issued appropriate license plates, except as provided in subsections subscction (2) and (3).
(2) A mobile home of recreational vehicle-type unit which is permanently affixed to the land shall be issued a mobile home sticker at the fee prescribed in s. 320.08(11) unless the mobile home or recreational vehicle-type unit is qualified and taxed as real property, in which case the mobile home or recreational vehicle-type unit shall be issued an "RP" series sticker.
(3) A mobile home, as defined in s. 320.01, regardless of its actual use, shall be classified and taxed as real property.
(4) Series "RP" stickers shall be provided by the department to the tax collectors, and such a sticker shall ill be issued by the tax collector to the registered owner of such a mobile home or recreational vehicle-type unit upon the
production of a certificate of the respective property appraiser that such mobile home or recreational vehicle-type unit is included in an assessment of the property of such registered owner for ad valorem taxation. An "RP" series sticker shall be issued by the tax collector for an aggregate fee of $\$ 3$ each, to be distributed as follows: $\$ 2.50$ shall be retained by the tax collector as a service charge; 25 cents shall be remitted to the property appraiser; and 25 cents shall be remitted to the department to defray the cost of manufacture and handling. Mobile home stickers and "RP" series stickers shall be of a size to be determined by the department. An A mobile home sticker or "RP" series sticker shall be affixed to the lower left corner of the window closest to the street or road providing access to such residence.

Section 16. Section 320.26 , Florida Statutes, is amended to read:
320.26 Counterfeiting license plates, validation stickers, mobile home stickers, cab cards, trip permits, or special temporary operational permits prohibited; penalty.--
(1) (a) No person shall counterfeit registration license plates or, validation stickers, or mobile home stickers, or have in his or her possession any such plates or stickers; nor shall any person manufacture, sell, or dispose of registration license plates or, validation stickers, or mobile home stickers in the state without first having obtained the permission and authority of the department in writing.
(b) No person shall counterfeit, alter, or manufacture International Registration Plan cab cards, trip permits, special temporary permits, or temporary operational permits; nor shall any person sell or dispose of International Registration Plan cab cards, trip permits, special temporary permits, or temporary operational permits without first having obtained the permission and authority of the department in writing.
(2) Any person who violates this section is guilty of a felony of the third degree.
(a) If the violator is a natural person, he or she is punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
(b) If the violator is an association or corporation, it is punishable as provided in s. 775.083, and the official of the association or corporation under whose direction or with whose knowledge, consent, or acquiescence such violation occurred may be punished as provided in s. 775.082, in addition to the fine which may be imposed upon such association or corporation.

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CODING: Words stricken are deletions; words underlined are additions.

Section 17. Subsections (1) and (2) of section 320.13, Florida Statutes, are amended to read:
320.13 Dealer and manufacturer license plates and alternative method of registration.--
(1) (a) Any licensed motor vehicle dealer and any licensed mobile home dealer may, upon payment of the license tax imposed by s. $320.08(11)(12)$, secure one or more dealer license plates, which are valid for use on motor vehicles or mobile homes owned by the dealer to whom such plates are issued while the motor vehicles are in inventory and for sale, or while being operated in connection with such dealer's business, but are not valid for use for hire. Dealer license plates may not be used on any tow truck or wrecker unless the tow truck or wrecker is being demonstrated for sale, and the dealer license plates may not be used on a vehicle used to transport another motor vehicle for the motor vehicle dealer.
(b) 1. Marine boat trailer dealers and manufacturers may, upon payment of the license taxes imposed by s. 320.08(11)(12), secure one or more dealer plates, which are valid for use on boat trailers owned by the dealer to whom such plates are issued while being used in connection with such dealer's business, but are not valid for use for hire.
2. It is the intent of the Legislature that the method currently used to license marine boat trailer dealers to do business in the state, that is, by an occupational license issued by the city or county, not be changed. The department shall not interpret this act to mean that it is empowered to license such dealers to do business. An occupational license tax certificate shall be sufficient proof upon which the department may issue dealer license plates.

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CODING: Words stricken are deletions; words underlined are additions.
(2) A licensed manufacturer of motor vehicles may, upon payment of the license tax imposed by s. 320.08(11)(12), secure one or more manufacturer license plates, which are valid for use on motor vehicles owned by the manufacturer to whom such plates are issued while the motor vehicles are in inventory and for sale, being operated for demonstration purposes, or in connection with such manufacturer's business, but are not valid for use for hire.

Section 18. Subsection (1) of section 320.133 , Florida Statutes, is amended to read:
320.133 Transporter license plates.--
(1) The department is authorized to issue a transporter license plate to any applicant who, incidental to the conduct of his or her business, engages in the transporting of motor vehicles which are not currently registered to any owner and which do not have license plates, upon payment of the license tax imposed by s. 320.08(14)(15) for each such license plate and upon proof of liability insurance coverage in the amount of $\$ 100,000$ or more. Such a transporter license plate is valid for use on any motor vehicle in the possession of the transporter while the motor vehicle is being transported in the course of the transporter's business.

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

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

