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1	A bill to be entitled
2	An act relating to ad valorem taxation of mobile homes;
3	amending s. 193.075, F.S.; providing for taxing mobile
4	homes as real property under all circumstances; amending
5	ss. 320.01, 320.03, 320.031, 320.04, 320.055, 320.0607,
б	320.08, 320.081, 320.0815, and 320.26, F.S.; deleting
7	provisions relating to imposing license taxes upon mobile
8	homes; amending ss. 212.0601, 320.06, 320.0802, 320.0804,
9	320.08046, 320.13, and 320.133, F.S., to conform;
10	repealing s. 320.015, F.S., relating to taxation of mobile
11	homes; providing an effective date.
12	
13	Be It Enacted by the Legislature of the State of Florida:
14	
15	Section 1. Section 193.075, Florida Statutes, is amended
16	to read:
17	193.075 Mobile homes and recreational vehicles
18	(1) Each A mobile home shall be taxed as real property
19	regardless of whether if the owner of the mobile home is also
20	the owner of the land on which the mobile home is permanently
21	affixed to the land on which it is located. A mobile home shall
22	be considered permanently affixed if it is tied down and
23	connected to the normal and usual utilities. However, this
24	provision does not apply to a mobile home, or any appurtenance
25	thereto, that is being held for display by a licensed mobile
26	home dealer or a licensed mobile home manufacturer and that is
27	not rented or occupied. A mobile home that is taxed as real
28	property shall be issued an "RP" series sticker as provided in
29	s. 320.0815.

2003

HB 0449

30 (2) A mobile home that is not taxed as real property shall 31 have a current license plate properly affixed as provided in s. 320.08(11). Any such mobile home without a current license plate 33 properly affixed shall be presumed to be tangible personal 34 property.

35 (2) (2) (3) A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the 36 owner of the land on which the vehicle is permanently affixed. A 37 recreational vehicle shall be considered permanently affixed if 38 it is connected to the normal and usual utilities and if it is 39 40 tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the 41 42 recreational vehicle. Except when the mode of attachment or 43 affixation is such that the recreational vehicle cannot be 44 removed without material or substantial damage to the recreational vehicle or the real property, the intent of the 45 owner to make the recreational vehicle permanently affixed shall 46 be determinative. A recreational vehicle that is taxed as real 47 property must be issued an "RP" series sticker as provided in s. 48 49 320.0815.

50 <u>(3)</u>(4) A recreational vehicle that is not taxed as real 51 property must have a current license plate properly affixed as 52 provided in s. 320.08(9). Any such recreational vehicle without 53 a current license plate properly affixed is presumed to be 54 tangible personal property.

55 Section 2. Subsections (1) and (2) of section 212.0601, 56 Florida Statutes, are amended to read:

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212.0601 Use taxes of vehicle dealers.--

58 (1) Each motor vehicle dealer who is required by s.
 59 320.08(11)(12) to purchase one or more dealer license plates

Page 2 of 23

HB 0449200360shall pay an annual use tax of \$27 for each dealer license plate61purchased under that subsection, in addition to the license tax62imposed by that subsection. The use tax shall be for the year63for 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:

"Mobile home" means a structure, transportable in (2) (a) 75 76 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 77 a dwelling when connected to the required utilities and includes 78 79 the plumbing, heating, air-conditioning, and electrical systems contained therein. For tax purposes, The length of a mobile home 80 is the distance from the exterior of the wall nearest to the 81 drawbar and coupling mechanism to the exterior of the wall at 82 the opposite end of the home where such walls enclose living or 83 other interior space. Such distance includes expandable rooms, 84 but excludes bay windows, porches, drawbars, couplings, hitches, 85 wall and roof extensions, or other attachments that do not 86 enclose interior space. In the event that the mobile home owner 87 has no proof of the length of the drawbar, coupling, or hitch, 88 then the tax collector may in his or her discretion either 89

Page 3 of 23

HB 0449 2003 inspect the home to determine the actual length or may assume 4 90 feet to be the length of the drawbar, coupling, or hitch. 91 Section 4. Subsections (1) and (3) of section 320.03, 92 Florida Statutes, are amended to read: 93 320.03 Registration; duties of tax collectors; 94 95 International Registration Plan .--(1)The tax collectors in the several counties of the 96 state, as authorized agents of the department, shall issue 97 registration certificates, registration license plates, and 98 validation stickers, and mobile home stickers to applicants, 99 subject to the requirements of law, in accordance with rules of 100 the department. Any person, firm, or corporation representing 101 102 itself, through advertising or naming of the business, to be an 103 authorized agent of the department shall be deemed guilty of an 104 unfair and deceptive trade practice as defined in part II of chapter 501. No such person, firm, or corporation shall use 105 either the state or county name as a part of their business name 106 when such use can reasonably be interpreted as an official state 107 or county office. 108

(3) Each tax collector shall keep a full and complete 109 record and account of all validation stickers, mobile home 110 stickers, or other properties received by him or her from the 111 department, or from any other source. Notwithstanding chapter 112 116, every county officer within this state authorized to 113 collect funds provided for in this chapter shall pay all sums 114 officially received by the officer into the State Treasury no 115 later than 5 working days after the close of the business day in 116 which the officer received the funds. Payment by county officers 117 118 to the state shall be made by means of electronic funds transfer. 119

Page 4 of 23 CODING: Words stricken are deletions; words <u>underlined</u> are additions. HB 0449 120 Section 5. Section 320.031, Florida Statutes, is amended 121 to read:

122 320.031 Mailing of registration certificates, license 123 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.

A mail service charge may be collected for each (2)129 registration certificate, license plate, mobile home sticker, 130 and validation sticker mailed by the department or any tax 131 132 collector. Each registration certificate, license plate, mobile 133 home sticker, and validation sticker shall be mailed by first-134 class mail unless otherwise requested by the applicant. The amount of the mail service charge shall be the actual postage 135 required, rounded to the nearest 5 cents, plus a 25-cent 136 handling charge. The mail service charge is in addition to the 137 service charge provided by s. 320.04. All charges collected by 138 the department under this section shall be deposited into the 139 Highway Safety Operating Trust Fund. 140

Section 6. Paragraph (a) of subsection (1) of section320.04, Florida Statutes, is amended to read:

143

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 plate,
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

Page 5 of 23

HB 0449 2003 license plate validation sticker, and vessel decal, and mobile 150 home sticker issued from an automated vending facility or 151 printer dispenser machine which shall be payable to and retained 152 by the department to provide for automated vending facilities or 153 printer dispenser machines used to dispense such stickers and 154 decals by each tax collector's or license tag agent's employee. 155 Section 7. Section 320.055, Florida Statutes, is amended 156 to read: 157 320.055 Registration periods; renewal periods.--The 158 following registration periods and renewal periods are 159 established: 160 (1) For a motor vehicle subject to registration under s. 161 162 320.08(1), (2), (3), (5)(b), (c), (d), or (f), (6)(a), (7), (8), 163 (9), or (10) and owned by a natural person, the registration 164 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 165 birth month in the succeeding year. If such vehicle is 166 registered in the name of more than one person, the birth month 167 of the person whose name first appears on the registration shall 168 be used to determine the registration period. For a vehicle 169 subject to this registration period, the renewal period is the 170 30-day period ending at midnight on the vehicle owner's date of 171 birth. 172 (2) For a vehicle subject to registration under s. 173 320.08(11), the registration period begins January 1 and ends 174 December 31. For a vehicle subject to this registration period, 175 the renewal period is the 31-day period prior to expiration. 176 (2) (2) (3) For a vehicle subject to registration under s. 177 178 320.08(11)(12), the registration period runs concurrently with the licensing period. For a vehicle subject to this registration 179 Page 6 of 23

HB 0449 2003 180 period, the renewal period is the first month of the licensing 181 period.

182 (3) (4) For a vehicle subject to registration under s.
183 320.08(12)(13), for vehicles subject to registration under s.
184 320.08(6)(a) that are short-term rental vehicles, and for any
185 vehicle for which a registration period is not otherwise
186 specified, the registration period begins June 1 and ends May
187 31. For a vehicle subject to this registration period, the
188 renewal period is the 30-day period beginning June 1.

(4) (5) For a vehicle subject to apportioned registration 189 under s. 320.08(4), (5)(a)1., (e), (6)(b), or (13) $\frac{(14)}{(14)}$ , the 190 registration period shall be a period of 12 months beginning in 191 192 a month designated by the department and ending on the last day 193 of the 12th month. For a vehicle subject to this registration 194 period, the renewal period is the last month of the registration period. The registration period may be shortened or extended at 195 the discretion of the department, on receipt of the appropriate 196 prorated fees, in order to evenly distribute such registrations 197 on a monthly basis. For a vehicle subject to nonapportioned 198 registration under s. 320.08(4), (5)(a)1., (6)(b), or (13)(14), 199 the registration period begins December 1 and ends November 30. 200 201 The renewal period is the 31-day period beginning December 1.

202 (5) (6) For those vehicles subject to registration under s.
203 320.08(6)(a) which are not short-term rental vehicles, the
204 department shall develop and implement a registration renewal
205 system that, where practicable, evenly distributes the
206 registration renewal period throughout the year. For a vehicle
207 subject to this registration period, the renewal period is the
208 first month of the assigned registration period.

Page 7 of 23 CODING: Words stricken are deletions; words <u>underlined</u> are additions. HB 0449 2003 209 <u>(6)</u> (7) For those vehicles subject to registration under s. 210 320.0657, the department shall implement a system that 211 distributes the registration renewal process throughout the 212 year.

213 Section 8. Paragraph (a) of subsection (3) of section 214 320.06, Florida Statutes, is amended to read:

215 320.06 Registration certificates, license plates, and 216 validation stickers generally.--

Registration license plates shall be of metal (3) (a) 217 specially treated with a retroreflective material, as specified 218 219 by the department. The registration license plate is designed to increase nighttime visibility and legibility and shall be at 220 221 least 6 inches wide and not less than 12 inches in length, 222 unless a plate with reduced dimensions is deemed necessary by 223 the department to accommodate motorcycles, mopeds, or similar smaller vehicles. Validation stickers shall be treated with a 224 retroreflective material, shall be of such size as specified by 225 the department, and shall adhere to the license plate. The 226 registration license plate shall be imprinted with a combination 227 of bold letters and numerals or numerals, not to exceed seven 228 digits, to identify the registration license plate number. The 229 license plate shall also be imprinted with the word "Florida" at 230 the top and the name of the county in which it is sold at the 231 bottom, except that apportioned license plates shall have the 232 word "Apportioned" at the bottom and license plates issued for 233 vehicles taxed under s. 320.08(3)(d), (4)(m) or (n), (5)(b) or 234 (c), or (13) (14) shall have the word "Restricted" at the bottom. 235 License plates issued for vehicles taxed under s. 320.08(11) (12) 236 237 must be imprinted with the word "Florida" at the top and the word "Dealer" at the bottom. Manufacturer license plates issued 238

Page 8 of 23

HB 0449 2003 for vehicles taxed under s. 320.08(11)(12) must be imprinted 239 with the word "Florida" at the top and the word "Manufacturer" 240 at the bottom. License plates issued for vehicles taxed under s. 241 320.08(5)(d) or (e) must be imprinted with the word "Wrecker" at 242 the bottom. Any county may, upon majority vote of the county 243 commission, elect to have the county name removed from the 244 license plates sold in that county. The words "Sunshine State" 245 246 shall be printed in lieu thereof. In those counties where the county commission has not removed the county name from the 247 license plate, the tax collector may, in addition to issuing 248 249 license plates with the county name printed on the license plate, also issue license plates with the words "Sunshine State" 250 251 printed on the license plate subject to the approval of the 252 department and a legislative appropriation for the additional 253 license plates. A license plate issued for a vehicle taxed under s. 320.08(6) may not be assigned a registration license number, 254 or be issued with any other distinctive character or 255 designation, that distinguishes the motor vehicle as a for-hire 256 motor vehicle. 257

258 Section 9. Section 320.0607, Florida Statutes, is amended 259 to read:

260 320.0607 Replacement license plates $\tau$  or validation decal $\tau$ 261 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.

267 (2) When a license plate, mobile home sticker, or
 268 validation decal has been lost, stolen, or destroyed, the owner

Page 9 of 23

HB 0449

269 of the motor vehicle or mobile home for which the plate  $\tau$ sticker, or decal was issued shall make application to the 270 department for a replacement. The application shall contain the 271 plate, sticker, or decal number being replaced and a statement 272 that the item was lost, stolen, or destroyed. If the application 273 includes a copy of the police report prepared in response to a 274 report of a stolen plate, sticker, or decal, such plate, 275 276 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.

296 Section 10. Section 320.08, Florida Statutes, is amended 297 to read:

2003

#### HB 0449 2003 298 320.08 License taxes.--Except as otherwise provided herein, there are hereby levied and imposed annual license taxes 299 for the operation of motor vehicles, mopeds, and motorized 300 bicycles as defined in s. 316.003(2), and mobile homes, as 301 defined in s. 320.01, which shall be paid to and collected by 302 the department or its agent upon the registration or renewal of 303 registration of the following: 304 MOTORCYCLES and MOPEDS. --305 (1)Any motorcycle: \$10 flat. (a) 306 Any moped: \$5 flat. 307 (b) Upon registration of any motorcycle, motor-driven 308 (C) cycle, or moped there shall be paid in addition to the license 309 310 taxes specified in this subsection a nonrefundable motorcycle 311 safety education fee in the amount of \$2.50. The proceeds of 312 such additional fee shall be deposited in the Highway Safety Operating Trust Fund and be used exclusively to fund a 313 motorcycle driver improvement program implemented pursuant to s. 314 322.025 or the Florida Motorcycle Safety Education Program 315 established in s. 322.0255. 316 (d) An ancient or antique motorcycle: \$10 flat. 317 (2)AUTOMOBILES FOR PRIVATE USE. --318 (a) An ancient or antique automobile, as defined in s. 319 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat. 320 Net weight of less than 2,500 pounds: \$14.50 flat. 321 (b) Net weight of 2,500 pounds or more, but less than (C)322 3,500 pounds: \$22.50 flat. 323 Net weight of 3,500 pounds or more: \$32.50 flat. (d) 324 (3) TRUCKS.--325 326 (a) Net weight of less than 2,000 pounds: \$14.50 flat.

## Page 11 of 23

HB 0449 2003 (b) Net weight of 2,000 pounds or more, but not more than 327 3,000 pounds: \$22.50 flat. 328 Net weight more than 3,000 pounds, but not more than 329 (C) 5,000 pounds: \$32.50 flat. 330 A truck defined as a "goat," or any other vehicle when (d) 331 used in the field by a farmer or in the woods for the purpose of 332 harvesting a crop, including naval stores, during such 333 harvesting operations, and which is not principally operated 334 upon the roads of the state: \$7.50 flat. A "goat" is a motor 335 vehicle designed, constructed, and used principally for the 336 transportation of citrus fruit within citrus groves or for the 337 transportation of crops on farms, and which can also be used for 338 339 the hauling of associated equipment or supplies, including 340 required sanitary equipment, and the towing of farm trailers. 341 (e) An ancient or antique truck, as defined in s. 320.086: \$7.50 flat. 342 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS 343 VEHICLE WEIGHT. --344 Gross vehicle weight of 5,001 pounds or more, but less 345 (a) than 6,000 pounds: \$45 flat. 346 Gross vehicle weight of 6,000 pounds or more, but less 347 (b) than 8,000 pounds: \$65 flat. 348 Gross vehicle weight of 8,000 pounds or more, but less (C) 349 than 10,000 pounds: \$76 flat. 350 Gross vehicle weight of 10,000 pounds or more, but 351 (d) less than 15,000 pounds: \$87 flat. 352 Gross vehicle weight of 15,000 pounds or more, but 353 (e) less than 20,000 pounds: \$131 flat. 354 355 Gross vehicle weight of 20,000 pounds or more, but (f) less than 26,001 pounds: \$186 flat. 356

Page 12 of 23

HB 0449 2003 Gross vehicle weight of 26,001 pounds or more, but 357 (q) less than 35,000: \$240 flat. 358 (h) Gross vehicle weight of 35,000 pounds or more, but 359 less than 44,000 pounds: \$300 flat. 360 Gross vehicle weight of 44,000 pounds or more, but (i) 361 less than 55,000 pounds: \$572 flat. 362 Gross vehicle weight of 55,000 pounds or more, but 363 (i) less than 62,000 pounds: \$678 flat. 364 Gross vehicle weight of 62,000 pounds or more, but (k) 365 less than 72,000 pounds: \$800 flat. 366 Gross vehicle weight of 72,000 pounds or more: \$979 367 (1)flat. 368 Notwithstanding the declared gross vehicle weight, a 369 (m) 370 truck tractor used within a 150-mile radius of its home address 371 shall be eligible for a license plate for a fee of \$240 flat if: 1. The truck tractor is used exclusively for hauling 372 forestry products; or 373 The truck tractor is used primarily for the hauling of 2. 374 forestry products, and is also used for the hauling of 375 associated forestry harvesting equipment used by the owner of 376 the truck tractor. 377 A truck tractor or heavy truck, not operated as a for-378 (n) hire vehicle, which is engaged exclusively in transporting raw, 379 unprocessed, and nonmanufactured agricultural or horticultural 380 products within a 150-mile radius of its home address, shall be 381 eligible for a restricted license plate for a fee of \$65 flat, 382 if such vehicle's declared gross vehicle weight is less than 383 44,000 pounds; or \$240 flat, if such vehicle's declared gross 384 vehicle weight is 44,000 pounds or more and such vehicle only 385 transports: 386

HB 0449 2003 From the point of production to the point of primary 387 1. manufacture; 388 2. From the point of production to the point of assembling 389 390 the same; or From the point of production to a shipping point of 3. 391 either a rail, water, or motor transportation company. 392 393 Such not-for-hire truck tractors and heavy trucks used 394 exclusively in transporting raw, unprocessed, and 395 nonmanufactured agricultural or horticultural products may be 396 397 incidentally used to haul farm implements and fertilizers when delivered direct to the growers. The department may require any 398 399 such documentation deemed necessary to determine eligibility 400 prior to issuance of this license plate. For the purpose of this 401 paragraph, "not-for-hire" means the owner of the motor vehicle must also be the owner of the raw, unprocessed, and 402 nonmanufactured agricultural or horticultural product, or the 403 user of the farm implements and fertilizer being delivered. 404 SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT; 405 (5) SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--406 A semitrailer drawn by a GVW truck tractor by means 407 (a)1. of a fifth-wheel arrangement: \$10 flat per registration year or 408 any part thereof. 409 2. A semitrailer drawn by a GVW truck tractor by means of 410 a fifth-wheel arrangement: \$50 flat per permanent registration. 411 A motor vehicle equipped with machinery and designed 412 (b) for the exclusive purpose of well drilling, excavation, 413 construction, spraying, or similar activity, and which is not 414 415 designed or used to transport loads other than the machinery described above over public roads: \$32.50 flat. 416 Page 14 of 23

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	HB 0449 2003
417	(c) A school bus used exclusively to transport pupils to
418	and from school or school or church activities or functions
419	within their own county: \$30 flat.
420	(d) A wrecker, as defined in s. 320.01(40), which is used
421	to tow a vessel as defined in s. 327.02(36), a disabled,
422	abandoned, stolen-recovered, or impounded motor vehicle as
423	defined in s. 320.01(38), or a replacement motor vehicle as
424	defined in s. 320.01(39): \$30 flat.
425	(e) A wrecker, as defined in s. 320.01(40), which is used
426	to tow any motor vehicle, regardless of whether or not such
427	motor vehicle is a disabled motor vehicle as defined in s.
428	320.01(38), a replacement motor vehicle as defined in s.
429	320.01(39), a vessel as defined in s. 327.02(36), or any other
430	cargo, as follows:
431	1. Gross vehicle weight of 10,000 pounds or more, but less
432	than 15,000 pounds: \$87 flat.
433	2. Gross vehicle weight of 15,000 pounds or more, but less
434	than 20,000 pounds: \$131 flat.
435	3. Gross vehicle weight of 20,000 pounds or more, but less
436	than 26,000 pounds: \$186 flat.
437	4. Gross vehicle weight of 26,000 pounds or more, but less
438	than 35,000 pounds: \$240 flat.
439	5. Gross vehicle weight of 35,000 pounds or more, but less
440	than 44,000 pounds: \$300 flat.
441	6. Gross vehicle weight of 44,000 pounds or more, but less
442	than 55,000 pounds: \$572 flat.
443	7. Gross vehicle weight of 55,000 pounds or more, but less
444	than 62,000 pounds: \$678 flat.
445	8. Gross vehicle weight of 62,000 pounds or more, but less
446	than 72,000 pounds: \$800 flat.
Į	Page 15 of 23

Page 15 of 23

HB 0449 2003 Gross vehicle weight of 72,000 pounds or more: \$979 447 9. flat. 448 A hearse or ambulance: \$30 flat. 449 (f) MOTOR VEHICLES FOR HIRE. --450 (6) Under nine passengers: \$12.50 flat plus \$1 per cwt. (a) 451 (b) Nine passengers and over: \$12.50 flat plus \$1.50 per 452 453 cwt. TRAILERS FOR PRIVATE USE. --454 (7)Any trailer weighing 500 pounds or less: \$5 flat per (a) 455 year or any part thereof. 456 457 (b) Net weight over 500 pounds: \$2.50 flat plus 75 cents per cwt. 458 459 (8) TRAILERS FOR HIRE. --460 (a) Net weight under 2,000 pounds: \$2.50 flat plus \$1 per 461 cwt. Net weight 2,000 pounds or more: \$10 flat plus \$1 per (b) 462 cwt. 463 RECREATIONAL VEHICLE-TYPE UNITS.--(9) 464 A travel trailer or fifth-wheel trailer, as defined by 465 (a) s. 320.01(1)(b), that does not exceed 35 feet in length: \$20 466 flat. 467 (b) A camping trailer, as defined by s. 320.01(1)(b)2.: 468 \$10 flat. 469 A motor home, as defined by s. 320.01(1)(b)4.:470 (C) 1. Net weight of less than 4,500 pounds: \$20 flat. 471 2. Net weight of 4,500 pounds or more: \$35 flat. 472 A truck camper as defined by s. 320.01(1)(b)3.: (d) 473 Net weight of less than 4,500 pounds: \$20 flat. 474 1. 475 2. Net weight of 4,500 pounds or more: \$35 flat. A private motor coach as defined by s. 320.01(1)(b)5.:476 (e) Page 16 of 23

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	HB 0449 2003
477	1. Net weight of less than 4,500 pounds: \$20 flat.
478	2. Net weight of 4,500 pounds or more: \$35 flat.
479	(10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS;
480	35 FEET TO 40 FEET
481	(a) Park trailersAny park trailer, as defined in s.
482	320.01(1)(b)7.: \$25 flat.
483	(b) A travel trailer or fifth-wheel trailer, as defined in
484	s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.
485	(11) MOBILE HOMES
486	(a) A mobile home not exceeding 35 feet in length: \$20
487	flat.
488	(b) A mobile home over 35 feet in length, but not
489	exceeding 40 feet: \$25 flat.
490	(c) A mobile home over 40 feet in length, but not
491	exceeding 45 feet: \$30 flat.
492	(d) A mobile home over 45 feet in length, but not
493	exceeding 50 feet: \$35 flat.
494	(e) A mobile home over 50 feet in length, but not
495	exceeding 55 feet: \$40 flat.
496	(f) A mobile home over 55 feet in length, but not
497	exceeding 60 feet: \$45 flat.
498	(g) A mobile home over 60 feet in length, but not
499	exceeding 65 feet: \$50 flat.
500	(h) A mobile home over 65 feet in length: \$80 flat.
501	(11) (12) DEALER AND MANUFACTURER LICENSE PLATESA
502	franchised motor vehicle dealer, independent motor vehicle
503	dealer, marine boat trailer dealer, or mobile home dealer and
504	manufacturer license plate: \$12.50 flat.
505	(12) (13) EXEMPT OR OFFICIAL LICENSE PLATESAny exempt or
506	official license plate: \$3 flat.
ļ	Page 17 of 23

### HB 0449 2003 507 (13) (14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A motor vehicle for hire operated wholly within a city or within 508 25 miles thereof: \$12.50 flat plus \$1.50 per cwt. 509 (14) (15) TRANSPORTER. -- Any transporter license plate 510 issued to a transporter pursuant to s. 320.133: \$75 flat. 511 Section 11. Section 320.0802, Florida Statutes, is amended 512 to read: 513 514 320.0802 Surcharge on license tax. -- There is hereby levied and imposed on each license tax imposed under s. 320.08, except 515 those set forth in s. 320.08(11), a surcharge in the amount of 516 517 \$1, which shall be collected in the same manner as the license tax and deposited into the State Agency Law Enforcement Radio 518 519 System Trust Fund of the Department of Management Services. 520 Section 12. Section 320.0804, Florida Statutes, is amended 521 to read: 320.0804 Surcharge on license tax; transportation trust 522 fund. -- There is hereby levied and imposed on each license tax 523 imposed under s. 320.08, except those set forth in s. 524 320.08(11), a surcharge in the amount of \$2, which shall be 525 collected in the same manner as the license tax and deposited 526 into the State Transportation Trust Fund. This surcharge shall 527 apply to registration periods beginning July 1, 1991. 528 Section 13. Section 320.08046, Florida Statutes, is 529 amended to read: 530 Surcharge on license tax; General Revenue 531 320.08046 Fund.--There is levied on each license tax imposed under s. 532 320.08, except those set forth in s. 320.08(11), a surcharge in 533 the amount of \$1, which shall be collected in the same manner as 534 535 the license tax. Of the proceeds of the license tax surcharge, 40 percent shall be deposited into the General Revenue Fund, 42 536

Page 18 of 23

HB 0449 2003 percent shall be deposited into the Grants and Donations Trust 537 Fund in the Department of Juvenile Justice to fund the community 538 juvenile justice partnership grants program, and 18 percent 539 shall be deposited into the Florida Motor Vehicle Theft 540 Prevention Trust Fund to fund motor vehicle theft prevention 541 programs pursuant to s. 860.158. 542 Subsections (1), (2), and (3) of section Section 14. 543 544 320.081, Florida Statutes, are amended to read: 320.081 Collection and distribution of annual license tax 545 imposed on the following type units .--546 The provisions of this section shall apply to all 547 (1)mobile homes and park trailers, and to all travel trailers and 548 fifth-wheel trailers exceeding 35 feet in body length. 549 550 (2)The annual license tax prescribed in s. 320.08(10) and 551 (11) is in lieu of ad valorem taxes, and a sticker, as appropriate, shall be issued to evidence payment thereof. It is 552 permissible in this state to transport units governed by this 553 section, registered hereunder, without a corresponding state 554 license plate on the towing vehicle. 555 The owner shall make application for such sticker in 556 (3) the manner provided in s. 320.02, and the tax collectors in the 557 several counties of the state shall collect the license taxes 558 imposed by s. 320.08(10) and (11) in the same manner and under 559 the same conditions and requirements as provided in s. 320.03. 560 Section 15. Section 320.0815, Florida Statutes, is amended 561 to read: 562 320.0815 Mobile homes and recreational vehicle-type units 563 required to have appropriate license plates or stickers .--564

HB 0449 2003 (1)Recreational vehicle-type units taxed under s. 565 320.08(9) and (10) shall be issued appropriate license plates, 566 except as provided in subsections subsection (2) and (3). 567 A mobile home or recreational vehicle-type unit which 568 (2)569 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 570 home or recreational vehicle-type unit is qualified and taxed as 571 real property, in which case the mobile home or recreational 572 vehicle-type unit shall be issued an "RP" series sticker. 573 (3) A mobile home, as defined in s. 320.01, regardless of 574 its actual use, shall be classified and taxed as real property. 575 Series "RP" stickers shall be provided by the (4) 576 577 department to the tax collectors, and such a sticker shall will 578 be issued by the tax collector to the registered owner of such a 579 mobile home or recreational vehicle-type unit upon the production of a certificate of the respective property appraiser 580 that such mobile home or recreational vehicle-type unit is 581 included in an assessment of the property of such registered 582 owner for ad valorem taxation. An "RP" series sticker shall be 583 issued by the tax collector for an aggregate fee of \$3 each, to 584 be distributed as follows: \$2.50 shall be retained by the tax 585 collector as a service charge; 25 cents shall be remitted to the 586 property appraiser; and 25 cents shall be remitted to the 587 department to defray the cost of manufacture and handling. 588 Mobile home stickers and "RP" series stickers shall be of a size 589 to be determined by the department. An A mobile home sticker or 590 "RP" series sticker shall be affixed to the lower left corner of 591 the window closest to the street or road providing access to 592 593 such residence.

HB 0449 594 Section 16. Section 320.26, Florida Statutes, is amended 595 to read:

596 320.26 Counterfeiting license plates, validation stickers, 597 mobile home stickers, cab cards, trip permits, or special 598 temporary operational permits prohibited; penalty.--

(1) (a) No person shall counterfeit registration license plates  $\underline{or_{\tau}}$  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  $\underline{or_{\tau}}$  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.

613 (2) Any person who violates this section is guilty of a614 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.

Page 21 of 23 CODING: Words stricken are deletions; words <u>underlined</u> are additions. HB 0449 623 Section 17. Subsections (1) and (2) of section 320.13, 624 Florida Statutes, are amended to read:

320.13 Dealer and manufacturer license plates andalternative method of registration.--

Any licensed motor vehicle dealer and any licensed 627 (1) (a) mobile home dealer may, upon payment of the license tax imposed 628 by s.  $320.08(11)\frac{(12)}{(12)}$ , secure one or more dealer license plates, 629 which are valid for use on motor vehicles or mobile homes owned 630 by the dealer to whom such plates are issued while the motor 631 vehicles are in inventory and for sale, or while being operated 632 633 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 634 635 truck or wrecker unless the tow truck or wrecker is being 636 demonstrated for sale, and the dealer license plates may not be 637 used on a vehicle used to transport another motor vehicle for the motor vehicle dealer. 638

(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 645 currently used to license marine boat trailer dealers to do 646 business in the state, that is, by an occupational license 647 issued by the city or county, not be changed. The department 648 shall not interpret this act to mean that it is empowered to 649 license such dealers to do business. An occupational license tax 650 651 certificate shall be sufficient proof upon which the department may issue dealer license plates. 652

Page 22 of 23

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2003

2003

# HB 0449

A licensed manufacturer of motor vehicles may, upon 653 (2)payment of the license tax imposed by s. 320.08(11)(12), secure 654 one or more manufacturer license plates, which are valid for use 655 on motor vehicles owned by the manufacturer to whom such plates 656 are issued while the motor vehicles are in inventory and for 657 sale, being operated for demonstration purposes, or in 658 connection with such manufacturer's business, but are not valid 659 for use for hire. 660

661 Section 18. Subsection (1) of section 320.133, Florida 662 Statutes, is amended to read:

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320.133 Transporter license plates.--

The department is authorized to issue a transporter 664 (1)665 license plate to any applicant who, incidental to the conduct of 666 his or her business, engages in the transporting of motor 667 vehicles which are not currently registered to any owner and which do not have license plates, upon payment of the license 668 tax imposed by s. 320.08(14)(15) for each such license plate and 669 670 upon proof of liability insurance coverage in the amount of \$100,000 or more. Such a transporter license plate is valid for 671 use on any motor vehicle in the possession of the transporter 672 while the motor vehicle is being transported in the course of 673 the transporter's business. 674

675 Section 19. <u>Section 320.015, Florida Statutes, is</u> 676 <u>repealed.</u>

677 Section 20. This act shall take effect upon becoming a 678 law.

Page 23 of 23 CODING: Words stricken are deletions; words <u>underlined</u> are additions.