

Bill No. SB 786

Barcode 131718

CHAMBER ACTION

Senate

House

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The Committee on General Government Appropriations (Clary)
recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (1) of section 403.718, Florida
Statutes, is amended to read:

403.718 Waste tire fees.--

(1) For the privilege of engaging in business, a fee
for each new motor vehicle tire sold at retail, including
those sold to any governmental entity, is imposed on any
person engaging in the business of making retail sales of new
motor vehicle tires within this state. The fee imposed under
this section shall be stated separately on the invoice to the
purchaser. Such fee shall be imposed at the rate of \$1 for
each new tire sold. The fee imposed shall be paid to the
Department of Revenue on or before the 20th day of the month
following the month in which the sale occurs. For purposes of
this section, a motor vehicle tire sold at retail includes

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1 such tires when sold as a component part of a motor vehicle.
 2 The terms "sold at retail" and "retail sales" do not include
 3 the sale of new motor vehicle tires to a person solely for the
 4 purpose of resale provided the subsequent retail sale in this
 5 state is subject to the fee. This fee does not apply to
 6 recapped tires. Such fee shall be subject to all applicable
 7 taxes imposed in chapter 212.

8 Section 2. Subsection (1) of section 403.7185, Florida
 9 Statutes, is amended to read:

10 403.7185 Lead-acid battery fees.--

11 (1) For the privilege of engaging in business, a fee
 12 for each new or remanufactured lead-acid battery sold at
 13 retail, including those sold to any governmental entity, is
 14 imposed on any person engaging in the business of making
 15 retail sales of lead-acid batteries within this state. Such
 16 fee shall be imposed at the rate of \$1.50 for each new or
 17 remanufactured lead-acid battery sold. However, the fee shall
 18 not be imposed on any battery which has previously been taxed
 19 pursuant to s. 206.9935(2), provided the person claiming
 20 exemption from the tax can document payment of such tax. The
 21 fee imposed shall be paid to the Department of Revenue on or
 22 before the 20th day of the month following the calendar month
 23 in which the sale occurs. The department may authorize a
 24 quarterly return under the conditions described in s.
 25 212.11(1)(c). A dealer selling motor vehicles, vessels, or
 26 aircraft at retail can purchase lead-acid batteries exempt as
 27 a sale for resale by presenting a sales tax resale
 28 certificate. However, if a dealer thereafter withdraws any
 29 such battery from inventory to put into a new or used motor
 30 vehicle, vessel, or aircraft for sale, to use on her or his
 31 own motor vehicle, vessel, or aircraft, to give away, or any

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1 purpose other than for resale, the dealer will owe the fee at
2 the time the battery is withdrawn from inventory. If the
3 dealer sells the battery at retail, that sale will be subject
4 to the fee. If the dealer sells it to a purchaser who presents
5 her or him a sales tax resale certificate, the dealer will owe
6 no fee. The terms "sold at retail" and "retail sales" do not
7 include the sale of lead-acid batteries to a person solely for
8 the purpose of resale; however, a subsequent retail sale of a
9 new or remanufactured battery in this state is subject to the
10 fee one time. Such fee shall be subject to all applicable
11 taxes imposed in chapter 212. The provisions of s. 212.07(4)
12 shall not apply to the provisions of this section. When a sale
13 of a lead-acid battery, upon which the fee has been paid, is
14 canceled or the battery is returned to the seller, and the
15 sale price, taxes, and fees are refunded in full to the
16 purchaser, the seller may take credit for the fee previously
17 paid. If, instead of refunding the purchase price of the
18 battery, the customer is given a new or remanufactured battery
19 in exchange for the returned battery, the dealer cannot take
20 credit for the fee on the returned battery, but no fee is due
21 on the new or remanufactured battery that is given in
22 exchange. However, no credit shall be taken by the dealer for
23 returns resulting in partial refunds or partial credits on
24 purchase of replacement batteries.

25 Section 3. The amendments to sections 1 and 2 of this
26 act are remedial in nature and are intended as clarifying
27 provisions, and any dealer who has remitted waste tire fees or
28 lead-acid battery fees on retail sales to any governmental
29 entity is not eligible for a refund of those fees.

30 Section 4. This act shall take effect July 1, 2005.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 Delete everything before the enacting clause

4

5 and insert:

6 A bill to be entitled

7 An act relating to fees imposed on tire and

8 battery sales; amending s. 403.718, F.S.;

9 imposing a fee on the sale of new motor vehicle

10 tires sold to governmental entities; amending

11 s. 403.7185, F.S.; imposing a fee on the sale

12 of new or remanufactured lead-acid batteries

13 sold to governmental entities; specifying that

14 certain amendments are remedial in nature and

15 are intended for clarification; providing that

16 certain dealers are not eligible for a refund;

17 providing an effective date.

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