

By Senator Clary

4-777-05

See HB 109

1 A bill to be entitled
2 An act relating to fees imposed on tire and
3 battery sales; amending s. 403.718, F.S.;
4 exempting new motor vehicle tires sold to
5 governmental entities from a fee imposed on new
6 motor vehicle tires; amending s. 403.7185,
7 F.S.; exempting new or remanufactured lead-acid
8 batteries sold to governmental entities from a
9 fee imposed on sales of such batteries;
10 providing an effective date.

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

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

16 403.718 Waste tire fees.--

17 (1) For the privilege of engaging in business, a fee
18 for each new motor vehicle tire sold at retail, except those
19 sold to any governmental entity, is imposed on any person
20 engaging in the business of making retail sales of new motor
21 vehicle tires within this state. The fee imposed by this
22 section does not apply to and shall not be collected on any
23 new motor vehicle tire sold to any governmental entity. The
24 fee imposed under this section shall be stated separately on
25 the invoice to the purchaser. Such fee shall be imposed at the
26 rate of \$1 for each new tire sold. The fee imposed shall be
27 paid to the Department of Revenue on or before the 20th day of
28 the month following the month in which the sale occurs. For
29 purposes of this section, a motor vehicle tire sold at retail
30 includes such tires when sold as a component part of a motor
31 vehicle. The terms "sold at retail" and "retail sales" do not

1 include the sale of new motor vehicle tires to a person solely
2 for the purpose of resale provided the subsequent retail sale
3 in this state is subject to the fee. This fee does not apply
4 to recapped tires. Such fee shall be subject to all applicable
5 taxes imposed in chapter 212.

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

8 403.7185 Lead-acid battery fees.--

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

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

26 | Section 3. This act shall take effect July 1, 2005.
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