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2 An act relating to fees imposed on tire and  
3 battery sales; amending s. 403.718, F.S.;  
4 imposing a fee on the sale of new motor vehicle  
5 tires sold to governmental entities; amending  
6 s. 403.7185, F.S.; imposing a fee on the sale  
7 of new or remanufactured lead-acid batteries  
8 sold to governmental entities; specifying that  
9 certain amendments are remedial in nature and  
10 are intended for clarification; providing that  
11 certain dealers are not eligible for a refund;  
12 providing an effective date.

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

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

18 403.718 Waste tire fees.--

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

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

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

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

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