

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: CS/HB 223 Mobile Home Registration Periods
SPONSOR(S): Tourism, Infrastructure & Energy Subcommittee, Maney
TIED BILLS: **IDEN./SIM. BILLS:** CS/SB 754

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Tourism, Infrastructure & Energy Subcommittee	15 Y, 0 N, As CS	Johnson	Keating
2) Commerce Committee	19 Y, 0 N	Johnson	Hamon

SUMMARY ANALYSIS

Under Florida law, a mobile home is taxed as real property if the owner of the mobile home also owns the land on which the mobile home is permanently affixed. Mobile homes not taxed as real property must be registered with the Department of Highway Safety and Motor Vehicles (DHSMV) and pay a license tax. Based on the length of the mobile home, license taxes range from \$20 to 80 per year.

The registration period for a mobile home is from January 1 through December 31, and the renewal period begins 31 days prior to expiration. For most motor vehicles owned by natural persons, the registration period is the first day of the owner's birth month through the last day of the month immediately preceding the owner's birth month in the succeeding year.

The bill revises the registration period for mobile homes owned by natural persons to match the registration period for most other motor vehicles. This new registration period will run from the first day of the owner's birth month through the last day of the month immediately preceding the owner's birth month in the succeeding year. For mobile homes not owned by a natural person (i.e., registered to a business), the registration period remains January 1 through December 31, with the renewal period the 31-day period before expiration.

In order to implement the change in registration periods, the bill requires DHSMV to give customers the option to renew their registrations on their dates of birth in 2024 or 2025.

The bill will have an insignificant negative fiscal impact on interest earned by state and local governments due to the change in timing of mobile home registration revenues. DSHMV will also incur programming costs associated with the change in registration periods, but these costs can be absorbed using existing resources.

The bill has an effective date of September 1, 2023.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Under Florida law, a mobile home is defined as a structure, transportable in one or more sections, which is eight 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.¹

A mobile home is taxed as real property if the owner of the mobile home also owns the land on which the mobile home is permanently affixed. A mobile home taxed as real property is issued an "RP" series sticker to affix onto the mobile home.² In this situation, a mobile home owner must obtain a Declaration of Real Property from the county property appraiser. Then, the owner must present this declaration to the county tax collector and purchase an RP decal for his or her mobile home.³

A mobile home not taxed as real property must have a current license plate, issued by the Department of Highway Safety and Motor Vehicles (DHSMV), and pay the appropriate registration fee.⁴

Section 320.08(11), F.S., requires the following annual license tax to be paid for mobile homes required to have a license plate, based on the length of the mobile home:

Length of Mobile Home	Annual License Tax
Not exceeding 35 feet	\$20
Over 35 feet, but not exceeding 40 feet	\$25
Over 40 feet, but not exceeding 45 feet	\$30
Over 45 feet, but not exceeding 50 feet	\$35
Over 50 feet, but not exceeding 55 feet	\$40
Over 55 feet, but not exceeding 60 feet	\$45
Over 60 feet, but not exceeding 65 feet	\$50
Over 65 feet	\$80

For mobile homes subject to registration with DHSMV, the registration period begins January 1 and ends December 31, with the renewal period being the 31 days before expiration.⁵ Therefore, all mobile homes registered with DHSMV must have their registration renewed in December. It is a violation of law to fail to display a current registration decal. Mobile homes that fail to properly display a current decal are subject to late fees or tangible personal property taxes. Mobile home registration and decal renewals may be conducted online, by mail, or at a county tax collector's office.⁶

According to DHSMV, during Fiscal Year 2020-2021, it processed 312,224 mobile home registration renewal transactions. Of these, 73,979 are registered to businesses. Additionally, approximately 600,000 mobile homes are registered as real property.⁷

For most motor vehicles owned by a natural person, the registration period begins the first day of the owner's birth month and ends the last day of the month immediately preceding the owner's birth month in the succeeding year. If the vehicle is registered in the name of more than one person, the birth month of the person whose name first appears on the registration is used to determine the registration

¹ S. 320.01(2)(a), F.S.

² S. 193.075(1), F.S. This provision does not apply to a mobile home 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.

³ Department of Highway Safety and Motor Vehicles (DHSMV), Agency Analysis of 2022 House Bill 223, p. 2. (Nov. 29, 2021).

⁴ See s. 320.08(11), F.S.

⁵ S. 322.055(2), F.S.

⁶ DHSMV, *supra* note 3.

⁷ *Id.* at 3.

period. For vehicles subject to this registration period, the renewal period is the 30-day period ending at midnight on the vehicle owner's date of birth.⁸

Effect of the Bill

The bill changes the registration period of a mobile home owned by a natural person to the first day of the birth month of the owner through the last day of the month immediately preceding the owner's birth month in the succeeding year. If the vehicle is registered in the name of more than one person, the birth month of the person whose name first appears on the registration is 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. Thus, the bill conforms the registration period for mobile homes owned by natural persons to the registration period for most motor vehicles owned by natural persons.

For mobile homes not owned by a natural person (i.e., registered to a business), the registration period remains January 1 through December 31, with the renewal period the 31-day period before expiration. Registration renewals for these mobile homes will continue to take place in December.

The bill requires that beginning September 1, 2023, in order to implement the changes in registration periods, DHSMV give customers the option to renew their registrations on their dates of birth in 2024 or 2025. Customers whose dates of birth occur in the months of January through June may choose to renew for 1 to 18 months. Customers whose dates of birth occur in the months of July through December may choose to renew for 7 to 24 months.

The bill has an effective date of September 1, 2023.

B. SECTION DIRECTORY:

Section 1 Amends s. 320.055, F.S., relating to registration periods; renewal periods.

Section 2 Provides an effective date.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

On December 3, 2021, the Revenue Estimating Conference determined that the bill will have an insignificant negative fiscal impact on state government revenues. This impact is associated with changes to interest revenues due to changes in the timing of registration renewals.⁹

2. Expenditures:

DSHMV will incur programming costs related to its various computer systems; however, this programming can be done using existing DHSMV resources.¹⁰

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

⁸ S. 320.01(1)(a), F.S.

⁹ Revenue Estimating Conference (REC), Results of CS SB 754 (Dec. 3, 2021)

http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2022/_pdf/page71-73.pdf (Dec. 3, 2021). (last visited Jan. 11, 2021).

¹⁰ Email from Kevin Jacobs, Legislative Affairs Director, DHSMV, RE: HB 223 Mobile Home Registration-Fiscal (Jan. 10, 2022)

On December 3, 2021, the Revenue Estimating Conference determined that will have an insignificant negative fiscal impact on local government revenues. This impact is associated with changes to interest revenues due to changes in the timing of registration renewals.¹¹

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable. This bill does not appear to require counties or municipalities to spend funds or take action requiring the expenditure of funds; reduce the authority that counties or municipalities have to raise revenues in the aggregate; or reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

This bill does not require or authorize rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

On January 12, 2022, the Tourism, Infrastructure & Energy Subcommittee adopted one amendment and reported the bill favorably as a committee substitute. The amendment:

- Required DHSMV to give customers the option to renew their mobile home registration on their dates of birth in 2024 or 2025 so that the registration fees can be prorated.
- Changed the effective date of the bill to September 1, 2023.

This analysis is drafted to the committee substitute as approved by the Tourism, Infrastructure & Energy Subcommittee.

¹¹ REC, *supra* note 9.
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DATE: 1/19/2022