



Solid Waste Fees, Motor Vehicle Fees, and Gross Receipts Tax on Dry Cleaning

GT-800037
R. 07/09

Solid Waste

Lead-acid Battery Fee

\$1.50 per battery sold for use in motor vehicles, vessels, or aircraft

This fee is imposed on the retail dealer at the time of sale. The dealer may pass this fee on to the purchaser as a cost item. If so, you must state the fee separately on the sales invoice and include it in the amount subject to sales tax.

If batteries are sold to tax-exempt entities, such as churches or government organizations, the retailer must pay the fee.

The \$1.50 fee applies to new or remanufactured batteries designed for use in motor vehicles (on-road or off-road), vessels (boats and yachts), or aircraft. The fee is due whether the battery is sold separately or as part of the vehicle, vessel, or aircraft.

The fee is not imposed on the sale of a battery for resale. However, if a battery intended for resale is used for any other purpose, the dealer is liable for the fee.

New Tire Fee

\$1 per new tire sold for use on a motor vehicle

This fee is imposed upon the retail dealer at the time of sale and is due whether the tire is sold separately or as a component part of a vehicle. The dealer may pass this fee on to the purchaser as a cost item. You must state the fee separately on the sales invoice and include it in the amount subject to sales tax.

If new tires are sold to tax-exempt entities, such as churches and government organizations, the retailer must pay the fee.

A "new tire" is one that has never been used on or off the roads of Florida. This does not include recaps.

A "motor vehicle" is one that transports people or cargo such as automobiles, motorcycles, trucks, trailers, semi-trailers, and truck tractors. It also includes vehicles that operate on and off the roads of Florida, such as golf carts, all-terrain vehicles, and travel trailers.

The fee is **not** on:

- New tires sold for resale.
- New tires for use on vehicles that are muscle driven, track driven, or used on a farm, including bicycles, mopeds, and farm trailers. If sold to a farmer, the selling dealer must have an affidavit stating the tires will be used only on the farm. Refer to the suggested affidavit format.

When a tire is returned for a "full credit," the dealer may take a credit for the fee paid. If a new tire is "swapped" at no charge, no fee is due on the new tire. If a partial refund is given on the purchase of a new tire, the entire fee is due on the new tire sold.

**New Tire Affidavit for
Farm-Use Vehicle Only**

Check one: **Farm tractor**
 Farm trailer
 Other (specify) _____

(Purchaser's name)

(Purchaser's address)

Purchaser's signature

Date

Motor Vehicles

Motor Vehicle Warranty Fee (“Lemon Law Fee”)

\$2 per new motor vehicle

Motor vehicle dealers and other persons in the business of selling or leasing motor vehicles must collect the motor vehicle warranty fee, also called the “lemon law” fee, from the purchaser or lessee as follows:

- At the time of sale or lease of a new vehicle (including recreational vehicles and demonstrator vehicles) for which a manufacturer’s warranty is issued.
- At the time of sale of a new motor vehicle for which, as a condition of the sale, the dealer is not authorized to issue a manufacturer’s warranty.
- At the time of lease of a new motor vehicle if the lessee is responsible for making repairs to the vehicle.

Vehicles that are **not** subject to the fee are:

- Motorcycles and mopeds.
- Off-road vehicles.
- Trucks over 10,000 pounds gross vehicle weight.
- Sales or leases to city, county, or state agencies.
- Used motor vehicles.

Payment of the fee depends on where the vehicle will be registered and titled.

- If the vehicle will be registered and titled in Florida, the selling dealer must pay the fee to the county tax collector or private tag agency when the dealer applies for title.
- If the vehicle will be removed from Florida and will not be titled or registered in Florida, the dealer must send the fee directly to the Department of Revenue along with a Motor

Vehicle Warranty Fee Remittance Report (Form DR-35). You can get this form from our Internet site at www.myflorida.com/dor.

Rental Car Surcharge

\$2 per day or any part of a day

This surcharge is imposed on the lease or rental of motor vehicles that accommodate fewer than nine passengers. It is included in the lease or rental price on which sales tax is based and must be listed separately on the invoice.

The surcharge applies to the first 30 days of the lease or rental, whether or not the vehicle is licensed in Florida. If the rental or lease of a vehicle is for longer than 30 days, only the first 30 days are subject to the surcharge. If the lease is renewed, the first 30 days of the renewed lease are subject to the surcharge.

If payment for the lease or rental of a motor vehicle is made in Florida, the surcharge applies. If a motor vehicle is leased and paid for in Florida, then removed from the state, the surcharge still applies. If the motor vehicle is leased in Florida, but driven and paid for in another state, then the surcharge does not apply.

The surcharge is not due on leases or rentals to tax-exempt entities, such as churches or government organizations, that present a valid *Consumer's Certificate of Exemption*.

Dry Cleaning

Tax on Gross Receipts of Dry-Cleaning Facilities

2 percent gross receipts tax

This tax is imposed on all charges by dry-cleaning and dry drop-off facilities that are in the business of laundering and dry-cleaning clothing and other fabrics.

The tax is **not** on:

- Coin-operated laundry machines.
- Laundry done on a wash, dry, and fold basis.
- Uniform rentals.
- Linen supply services.

A dry-cleaning facility may pass the gross receipts tax on to its customers. There is no consumer exemption. Entities that are exempt from paying sales and use tax, such as political subdivisions, nonprofit religious institutions, or veterans' organizations, are not exempt from gross receipts tax.

How to Register and Remit Taxes and Fees

Businesses must register with us to collect new tire fees, lead-acid battery fees, rental car surcharges, and gross receipts tax. You can register to collect and/or report tax through our Internet site. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* (Form DR-1).

After your application is approved, you will receive a *Solid Waste and Surcharge Return* (Form DR-15SW). Use it to report and pay the fees, surcharges, and/or taxes that you collect.

You do not have to register to collect and report lemon law fees.

When Tax is Due

Returns and payments are due on the 1st and late after the 20th day of the month following the date of transaction, no matter when payment is received from the customer. For example, if the transaction takes place on the 1st of one month, then the tax, fee, or surcharge is not due until the 1st of the next month.

Returns and payments postmarked after the 20th are late. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns will not be late if they are postmarked on the first business day following the 20th.

If you make tax payments using electronic funds transfer (EFT), funds must be transmitted before 5:00 p.m., ET, on the business day before the 20th.

Reference Material

Tax Laws - Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for Rule 12A-1.007, Florida Administrative Code, *Aircraft, Boats, Mobile Homes, and Motor Vehicles*; Rule 12A-12, F.A.C., *Solid Waste Fees*; Rule 12A-16, F.A.C., *Rental Car Surcharge*; and Rule 12B-11, F.A.C., *Tax on Gross Receipts on Dry Cleaning*.

Brochures - Download these brochures from our "Forms and Publications" page:

- *Motor Vehicles*
- *Aircraft Dealers and Brokers*
- *Boat Dealers and Brokers*
- *Florida Taxes on Laundering, Dry Cleaning, Tailoring, and Shoe Repair*

For Information and Forms

Information and forms are available on our Internet site at: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: www.myflorida.com/dor