



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

GT-800037
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Solid Waste

Lead-acid Battery Fee

The Lead-acid Battery Fee is \$1.50 per battery sold for use in motor vehicles, vessels, or aircraft.

This fee is imposed on retail dealers that sell 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 due on sales of new or remanufactured batteries sold to governmental entities or nonprofit organizations.

Retail dealers are **not** required to separately state the fee on the sales invoice; however, if the fee is separately stated, the fee must be included in the amount subject to sales tax.

The fee is not imposed on the sale of a battery for resale.

New Tire Fee

The New Tire Fee is \$1 per new tire sold for use on a motor vehicle.

This fee is imposed on retail dealers that sell new motor vehicle tires. The fee is due whether the new motor vehicle tire is sold separately or as a component part of a vehicle. The fee is due on sales of new motor vehicle tires sold to governmental entities or nonprofit organizations.

Retail dealers are required to separately state the fee on the sales invoice and include the fee in the amount subject to sales tax.

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
- truck tractors

It also includes vehicles that operate on and off the roads of Florida, such as:

- golf carts
- all-terrain vehicles
- travel trailers

The fee is **not** imposed on:

- New tires sold for resale. The selling dealer must obtain a copy of the purchaser’s *Florida Annual Resale Certificate* or a resale authorization number issued by the Department.
- New tires for use on vehicles that are muscle driven, track driven, or used on a farm, including bicycles, mopeds, and farm trailers. When new tires are sold to a farmer, the selling dealer must obtain an exemption certificate from the farmer. Refer to the following suggested Exemption Certificate - Tire Fee.

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.

Exemption Certificate
Tire Fee

The undersigned hereby certifies that the new tire(s) listed on the attached sales invoice or purchase order will be used exclusively on the following type of vehicle or equipment, which is excluded from the definition of "motor vehicle," as provided by paragraph 12A-12.001(2)(a), Florida Administrative Code (F.A.C.):

Farm tractor
 Farm trailer
 Other (specify) _____

I understand that if I fraudulently issue this certificate to evade the payment of the fee imposed on a new tire I will be liable for payment of the fee, plus a penalty of 200% of the fee, and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Exemption Certificate and the facts stated in it are true.

Purchaser's Name _____

By (Purchaser's Signature) _____

Date _____

Motor Vehicle Warranty Fee ("Lemon Law Fee ")

The Motor Vehicle Warranty Fee is \$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 registered or titled 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 download this form from our website at **www.floridarevenue.com**.

Rental Car Surcharge

The rental car surcharge is –

- > ***\$2 per day or any part of a day***
- > ***\$1 per use by members of a car-sharing service***

This surcharge is imposed on the lease or rental of motor vehicles designed to accommodate less than nine passengers and on the use of such vehicles by members of a car-sharing service.

The surcharge does **not** apply to the lease or rental of:

- motorcycles
- mopeds
- trucks
- trailers
- recreational vehicles
- van conversions

The surcharge does not apply to the lease or rental of a motor vehicle to any entity that holds a Florida *Consumer's Certificate of Exemption*, direct pay permit, or other sales tax exemption.

When a motor vehicle is leased or rented in Florida, the surcharge applies, even though the vehicle may be driven outside Florida. When a motor vehicle is leased or rented outside Florida, the surcharge does not apply, even though the vehicle may be driven into Florida.

A \$2 per day surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person. If a lease or rental is renewed, the surcharge applies to the first 30 days of the renewal lease or rental agreement.

A \$1 per use surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single use, the \$2 per day surcharge applies.

Rental dealers are required to separately state the surcharge on the sales invoice and include the surcharge in the amount subject to sales tax.

Tax on Gross Receipts of Dry-Cleaning and Dry Drop-Off Facilities

The Tax on Gross Receipts of Dry-Cleaning and Dry Drop-Off Facilities is 2 percent.

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** imposed 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 to Collect the Taxes and Fees

Businesses must register to collect new tire fees, lead-acid battery fees, rental car surcharges, and gross receipts tax. You can register to collect and report taxes and fees through our website. 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 *Florida Business Tax Application* (Form DR-1).

After we approve your registration, you will be mailed paper returns (*Solid Waste and Surcharge Return*, Form DR-15SW) if you are not filing electronically.

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

When is Tax Due?

Returns and payments are due the first day of the month and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th. **Florida law requires you to file a tax return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

Electronic Filing and Payment

We offer the use of our free and secure website to file and pay solid waste taxes, fees, and surcharges. You also have the option of buying software from a software vendor. For more information on electronic filing and payment options, visit our website.

You may voluntarily file and pay taxes electronically; however, if you pay \$20,000 or more in sales tax, discretionary sales surtax, rental car surcharge, solid waste taxes and fees, and any transient rental tax paid to the Department between July 1 and June 30 (the state fiscal year), you must use electronic funds transfer (EFT) for the next calendar year to pay your taxes.

If you make tax payments using electronic funds transfer (EFT), you must initiate electronic payments no later than 5:00 p.m., ET, on the business day before to the 20th.

Penalty and Interest

Penalty - If you file your return or pay tax late, a late penalty of 10 percent of the amount of tax owed, but not less than \$50, will be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete.

Interest - A floating rate of interest applies to underpayments and late payments of tax. Current and prior period interest rates are posted on our website.

Reference Material

Tax Laws - Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Rule Chapter 12A-12, F.A.C., Solid Waste Fees; Rule Chapter 12A-16, F.A.C., Rental Car Surcharge; and Rule Chapter 12B-11, F.A.C., Tax on Gross Receipts on Dry Cleaning.

Brochures - Download this brochure from our "Forms and Publications" page:

- *Florida Taxes on Laundering, Dry Cleaning, and Alterations* (GT-800021)

Information, forms, and tutorials are available on our website: www.floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 800-352-3671, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, go to: www.floridarevenue.com/Pages/contact.aspx

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