

**Florida Department of Revenue
Tax Information Publication**

**TIP 05A01-06
Dated June 23, 2005**

**CLARIFICATION REGARDING WASTE TIRE AND
LEAD-ACID BATTERY FEES:
SALES TO GOVERNMENTAL ENTITIES ARE NOT EXEMPT**

The 2005 Florida Legislature passed a bill to clarify that waste tire and lead-acid battery fees DO apply to sales to governmental entities.

This notice is being sent to clarify existing requirements. A solid waste fee of \$1.00 per tire is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities, when such sales are made within Florida. This fee must be separately stated on the dealer's sales invoice.

Also, a lead-acid battery fee of \$1.50 per battery is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, when such sales are made within Florida. This fee may be, but is not required to be, separately stated on the dealer's sales invoice.

Any dealer who has previously remitted waste tire or lead-acid battery fees on retail sales to governmental entities is not eligible for a refund of those fees. Solid waste fees should be remitted on the *Solid Waste and Surcharge Return* (Form DR-15SW or DR-15SWCS).

References: Chapter 2005-174, Laws of Florida; Sections 403.718, 403.7185, Florida Statutes

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

