Florida Department of Revenue Tax Information Publication



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Secondary Metals Recycler - Changes to Recordkeeping, Enforcement and Registration Requirements

Chapter 538, Florida Statutes (F.S.), requires the Department of Revenue to register secondhand dealers and secondary metals recyclers. Local law enforcement is responsible for enforcement of recordkeeping, penalties, registration requirements, and violations.

Effective October 1, 2008, Chapter 2008-69, Laws of Florida (House Bill 105), enacted several changes to Part II of Chapter 538, F.S., relating to secondary metals recyclers.

- Registration reports for local law enforcement. Beginning October 1, 2008, section 538.25(6), F.S., allows the Department of Revenue to provide local law enforcement officials with the name and address of any secondary metals recycler registered to do business within the officials' jurisdiction. Local law enforcement officials may request a registration report by calling the Department of Revenue at: 850-488-4772. [Note: According to current law, local law enforcement officials may request a list of secondhand dealers registered to do business within their jurisdiction.]
- Penalty for not properly registering. Chapter 538.23(5), F.S., provides that a person commits a felony of the third-degree for conducting business as a secondary metals recycler without first registering with the Department of Revenue as a secondary metals recycler. [Note: Current law provides that any secondary metals recycler who violates the provisions of Chapter 538, F.S., commits a misdemeanor of the first-degree, punishable as provided in s. 775.082, F.S., and a fine of up to \$10,000.]
- <u>Florida Secondary Metals Recycler Purchase Transaction Form</u>. Beginning October 1, 2008, secondary metals recyclers must complete a new form approved by the Florida Department of Law Enforcement (FDLE) for purchase transactions. One copy of the form is enclosed. If you have concerns regarding suspicious transactions or questions regarding how Chapter 538, F.S., and this form apply to you, please contact your local law enforcement agency. This form (<u>GT-200407</u>) is available in PDF at http://dor.myflorida.com/dor/forms/.
- Chapter 2008-170, Laws of Florida. Beginning October 1, 2008, secondary metals recyclers and salvage motor vehicle dealers are required to comply with additional "derelict motor vehicle" recordkeeping requirements. See the Florida Department of Highway Safety and Motor Vehicles (DHSMV) web site for an overview of this new law at http://www.flhsmv.gov/HSMVnewlaws.html or you may call 850-617-3001. DHSMV will send you additional information about Chapter 2008-170, Laws of Florida, requirements soon.

References: Chapter 538 Part II, F.S., and Chapters 2008-69 and 2008-170, Laws of Florida.

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 Form DR-1S Application for Secondhand Dealer or Secondary Metals Recycler Registration 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.

Persons with hearing or speech impairments may 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.

Sample Form - Provided as a courtesy by the Department of Revenue

| FL(| ORIDA SECONDARY METALS | RECYCLER | PURCHA | SE TRANSAC | TION FO | ORM | |
|---|--|------------------------|---|--------------------------|------------------|--|--|
| RE: F | Regulated Metals, Chapter 538, Part II, Florida Stat | utes [This form must | be retained for | 5 years from the date of | the transac | tion] | |
| RECYCLER NAME & STREET ADDRESS | | | TRANSACTION INFORMATION Person Entering Ticket: | | | | |
| | | | TIME | □AM □ PM | Date | | |
| DELIVERING METAL by pursuant to s. 538.19(2008) F.S.) | DATE OF BIRTH SEX (M/F) RACE W.WHITE B. BLACK B. | | | | | | |
| | HOME PHONE (Area Code & Number) (| | | | | | |
| /ERIN | DL#/GOVERNMENT ISSUED PHOTO ID# TYPE ISSUING AGENCY or STATE (| | | | | | |
| C DELIN | PLACE OF EMPLOYMENT and ADDRESS | | | | | | |
| INDIVIDUAL D Exemptions may apply | HEIGHT WEIGHT EYE COLOR HAIR COLOR IDENTIFYING MARKS (SCARS / MARKS / TATOOS) VEHICLE USED TO TRANSPORT DESCRIBED METAL: | | | | | | |
| ND Exemp | MAKE TRAILER USED TO TRANSPORT DESCRIBED METAL: | | | MODEL | | TAG# | |
| | | MAKE | | MODEL | | TAG# | |
| TED 110N | TYPE OF METAL: QUANTITY or | | | WEIGHT or | V | /OLUME | |
| REGULATED METAL#1 DESCRIPTION | MODEL / MANUFACTURER / SERIAL # ADDITIONAL DES | | CRIPTION | FORM OF PAYMENT: | CASH CHECK OTHER | AMOUNT PAID \$ | |
| ULATED TAL#2 SRIPTION | TYPE OF METAL: QUANTITY or | | | WEIGHT or | V | OLUME | |
| REGULA METAL DESCRIP | 1 | ADDITIONAL DES | CRIPTION | FORM OF PAYMENT: | CASH CHECK OTHER | AMOUNT PAID \$ | |
| O ST O N O | TYPE OF METAL: | QUANTITY or | | WEIGHT or | V | OLUME . | |
| REGULATED METAL#3 DESCRIPTION | MODEL / MANUFACTURER / SERIAL # | ADDITIONAL DESCRIPTION | | FORM OF PAYMENT: | CASH CHECK OTHER | AMOUNT PAID \$ | |
| RECYCLER | Florida law <u>requires</u> the secondary metals recycler to maintain a photograph / videotape / digital image of the regulated metals being sold. s. 538.19(2)(i), F.S. (2008). Completed? YES NO | | | | | | |
| | Florida law <u>requires</u> the secondary metals recycler to maintain a photograph / videotape / or similair likeness of the person receving consideration in which such persons facial features are clearly visible. s. 538.19(2)(j), F.S. (2008). Completed? YES NO | | | | | Right Thumb Print of Seller / Individual delivering metal | |
| RECY | Florida law <u>requires</u> that if this purchase involves a stainless steel beer keg, the seller must provide written documentation from the manufacturer that the seller is the owner of the stainless steel beer keg or is an employee or agent of the manufacturer. s.538.19(2) (f), F.S. (2008). Did the seller provide this documentation? YES NO | | | | | | |
| I am the rightful owner of, or entitled to sell the regulated metals property being sold: | | | | | | | |
| Signature of Individual Delivering Regulated Metal Date Note: Florida Statute 538,23(3) states: "Any person who knowingly gives false verification of ownership or who gives a false or altered identification and who receives money or other consideration from a secondary metals recycler in return for regulated metals property commits (a) a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the value of the money or other consideration received is less than \$300. (b) a felony of the second | | | | | | | |
| | degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the value of the money or other consideration received is \$300 or more." | | | | | | |