

Florida Department Of Revenue  
Tax Information Publication

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Changes to Lead-Acid Battery Fee

Effective October 1, 1999, the lead-acid battery fee **applies only to new or remanufactured lead-acid batteries** designed for use in motor vehicles, vessels, and aircraft, when sold at retail or as a component part of a motor vehicle, vessel, or aircraft. The fee only applies **once** to the sale of such batteries. The fee **will no longer apply to the sale of used or reconditioned batteries** when sold at retail or as a component part of a used motor vehicle, vessel, or aircraft. The term motor vehicle includes off-road vehicles such as golf carts, all-terrain vehicles, racecars.

The lead-acid battery fee **still applies** to the retail sale of new or remanufactured lead-acid batteries, designed for use in motor vehicles, vessels, and aircraft, even if the battery is purchased for use on other machinery or equipment, or if it is sold at retail as a component part of other machinery or equipment.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

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

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-281, L.O.F.

ss. 403.717, 403.7185, F.S.