



## Solid Waste Fees and Surcharges

### New Tire Fee

The **new tire fee is \$1.00** for **each** new motor vehicle tire sold at retail in Florida and is imposed on the retail seller. The fee applies when a tire is sold individually or as a component part of a motor vehicle. The new tire fee is also due when new motor vehicle tires are sold to governmental entities or nonprofit organizations.

The seller is required to separately state the new tire fee on the sales invoice and include the new tire fee in the amount subject to sales tax.

A “new tire” is one that has never been used on a motor vehicle on or off the roads of Florida. A recapped or retreaded tire is not a new tire for purposes of the new tire fee.

A “motor vehicle” is one that transports people or cargo, such as:

- automobiles
- motorcycles
- trucks
- trailers
- semi-trailers
- truck tractors

A motor vehicle 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 seller must obtain a copy of the purchaser’s *Florida Annual Resale Certificate* (Form DR-13) 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 the purchaser gives to the seller at the time of purchase a certificate to the effect that the new tire will be used on a farm tractor, farm trailer, or other equipment that is specifically excluded.

See the suggested **Exemption Certificate – Tire Fee** on Page 2 of this brochure.

When a new tire is returned for a full credit, the seller 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.

For more information, see Rule 12A-12.001, Florida Administrative Code (F.A.C.), available at [flrules.org](http://flrules.org).

## 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), F.A.C., available at [flrules.org](http://flrules.org).

\_\_\_\_\_ 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 \_\_\_\_\_

## Lead-Acid Battery Fee

The **lead-acid battery fee** (“battery fee”) is **\$1.50** for **each** new or remanufactured lead-acid battery designed for use in a motor vehicle (on-road or off-road), vessel (boat or yacht), or aircraft sold at retail in Florida. The battery fee is imposed on the retail seller of the battery. The battery fee applies when a battery is sold individually or as a component part of a motor vehicle, vessel, or aircraft. The battery fee is due on sales of new or remanufactured batteries sold to governmental entities or nonprofit organizations.

The seller is **not** required to separately state the battery fee on the invoice or other evidence of the sale given to the purchaser. If the battery fee is separately stated, it must be included in the sales price or amount subject to sales tax.

The battery fee does not apply to sales of batteries for resale. A *Florida Annual Resale Certificate* (Form DR-13) given to the seller for sales tax purposes or a resale authorization number is sufficient evidence that the sale was not a retail sale for purposes of the battery fee.

When a battery is returned for a full credit, the seller may take a credit for the fee paid. If a new or remanufactured battery is swapped at no charge, no fee is due on the replacement battery. If a partial refund is given on the purchase of a new or remanufactured battery, the entire fee is due on the new or remanufactured battery sold.

For more information, see Rule 12A-12.0011, F.A.C., available at [flrules.org](http://flrules.org).

## Rental Car Surcharge

A rental car surcharge is imposed on:

- The lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company.
- The use of a for-hire passenger motor vehicle by a member of a car-sharing service.
- Each peer-to-peer car-sharing program agreement involving a shared vehicle.

The rental car surcharge must be separately stated on the invoice or other evidence of the transaction and is subject to applicable sales tax and discretionary sales surtax.

### **Lease or Rental by a Motor Vehicle Rental Company**

A surcharge of \$2.00 per day or any part of a day applies to the lease or rental of a for-hire passenger motor vehicle from a motor vehicle rental company. The surcharge applies to only the first 30 days of the term of a lease or rental and must be collected by the motor vehicle rental company.

### **Car-Sharing Service Agreements**

A surcharge of \$1.00 per use applies to the use of a for-hire passenger motor vehicle by a member of a car-sharing service when the usage period is less than 24 hours. When the usage period is 24 hours or more, a surcharge of \$2.00 per day or any part of a day applies. The surcharge is collected by the car-sharing service. The surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or airport authority.

### **Peer-to-Peer Car-Sharing Programs**

A surcharge of \$1.00 per day or any part of a day applies to each peer-to-peer car-sharing program agreement involving a shared vehicle. The surcharge applies to the first 30 days of a car-sharing period and must be collected by the peer-to-peer car-sharing program.

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

Gross receipts tax at the rate of 2% applies to the total or gross receipts received by dry-cleaning and dry drop-off facilities for dry-cleaning or laundering clothing and other fabrics.

Gross receipts tax does not apply to receipts from:

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

The gross receipts tax is imposed on dry-cleaning and dry drop-off facilities. Therefore, the gross receipts tax applies to receipts for dry-cleaning for a governmental entity or nonprofit organization. Gross receipts tax does not apply to sales to other dry-cleaning and dry drop-off facilities for resale.

Dry-cleaning and dry drop-off facilities may pass the gross receipts tax on to the customer as a separately stated charge. When the tax is separately stated as a line item or component of the customer's bill, the customer's bill is required to contain a statement that the imposition of the tax was requested by the Florida Dry Cleaners Coalition.

**Example:** ABC dry-cleaning facility's total receipts from a customer are \$102.00 for dry-cleaning services. The tax rate is 2%. The bill received by the customer indicates a charge of \$100 for dry-cleaning services and a separate line item charge of \$2.00 for the gross receipts tax on dry-cleaning. The total charge to the customer is \$102.00. ABC dry-cleaning would remit tax of \$2.04 to the Department of Revenue, 2% of the \$102.00 charged to the customer. The customer's bill is required to contain a statement that the imposition of the tax was requested by the Florida Dry Cleaners Coalition.

### **Registration**

Businesses must register to report and remit the new tire fee, lead-acid battery fee, rental car surcharge, and gross receipts tax. To register or obtain information about registering, visit [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).

## Filing and Paying Fees, Surcharges, and Tax

The new tire fee, lead-acid battery fee, rental car surcharge, and gross receipts tax on dry-cleaning are reported on the *Solid Waste and Surcharge Return (Form DR-15SW)*. Returns and payments are due the first day of the month and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. Businesses must file a return for each reporting period, even if no tax, fee, or surcharge is due. More information about filing and paying the new tire fee, lead-acid battery fee, rental car surcharge, or gross receipts tax on dry-cleaning is available at [floridarevenue.com/taxes](http://floridarevenue.com/taxes).

Businesses can voluntarily file and pay electronically; however, **Florida law requires businesses that paid \$5,000 or more** in solid waste taxes, fees, and surcharges **during the State of Florida's prior fiscal year (July 1 – June 30) to file returns and pay taxes electronically during the next calendar year**. For more information about filing and paying electronically, including electronic payment deadlines, visit [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices).

## Other Helpful Information and Publications

The following publications and others are available at [floridarevenue.com/forms](http://floridarevenue.com/forms):

- *Business Owner's Guide (GT-300015)*
- *Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)*
- *Filing and Paying Taxes Electronically (GT-800001)*
- *Florida Taxes on Dry-Cleaning Facilities (GT-800021)*

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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