

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A01-06**

**Date Issued: Jun 25, 2002**

**CHANGES TO THE LEMON LAW FEE REMITTANCE**

**FOR NEW MOTOR VEHICLES**

**PURCHASED BUT NOT TITLED IN FLORIDA**

**What is the "Lemon Law Fee"?**

Each person who sells or leases a **new motor vehicle** in Florida must collect a \$2 fee from the purchaser or lessee of the motor vehicle. This fee is the Motor Vehicle Warranty Fee (also called the "lemon law fee"). The fee is collected from the purchaser or lessee by a motor vehicle dealer at the time of sale or at the time of entry into a lease agreement for a motor vehicle. Until recently, there has been some confusion about how to handle fees collected from non-resident purchasers or lessees of new motor vehicles that will not be titled in Florida.

**Recent law change**

Beginning July 1, 2002, motor vehicle dealers must send the lemon law fee directly to the Department of Revenue (DOR) when the purchaser or lessee:

- \* removes the motor vehicle from the state; AND,
- \* the vehicle WILL NOT be titled or registered in this state.

This payment method can only be used by dealers to send the fee on the sale or lease of new motor vehicles in Florida when the purchaser or lessee removes the motor vehicle from Florida and the titling and registering will be done in another state.

### **How is the fee sent to DOR?**

Dealers must use Form DR-35, Motor Vehicle Warranty Remittance Fee Report, to send the fee directly to DOR. This form may be obtained by contacting DOR at the address shown below in the "For More Information" section. The fees and associated returns should be sent to DOR at the same time the motor vehicle dealers send in their monthly sales and use tax return and remittance.

Dealers holding lemon law fees on prior sales or leases of motor vehicles, which were titled and registered in another state, must use Form DR-35 to remit these fees directly to DOR.

### **Are there any other lemon law fee changes?**

No. Motor vehicle dealers are still required to remit fees collected on sales or leases of motor vehicles that will be registered and titled in Florida directly to the county tax collector or private tag agency.

### **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.

Information and forms are available on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

To receive forms by mail:

- \* Call the DOR Distribution Center at 850-488-8422;
- \* Order multiple copies of forms from our Internet site at [www.myflorida.com/dor/forms/order](http://www.myflorida.com/dor/forms/order);
- \* Mail your forms request to: DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A BLOUNTSTOWN HIGHWAY, TALLAHASSEE, FL 32304-3702;
- \* Fax your forms request to the DOR Distribution Center at 850-922-2208; or
- \* To receive a fax copy of a form, call 850-922-3676 from

your fax machine telephone handset and follow the instructions.

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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.