



Form DR-35 Instructions

DR-35
R. 09/06

Motor vehicle warranty fee: Motor vehicle dealers and other persons in the business of selling or leasing motor vehicles must collect this \$2.00 fee, also called the "lemon law" fee, from the purchaser or lessee as follows:

- At the time of sale or lease of a new vehicle (including recreational vehicles and demonstrator vehicles) for which a manufacturer's warranty is issued.
- At the time of sale of a new motor vehicle for which, as a condition of the sale, the dealer is not authorized to issue a manufacturer's warranty.
- At the time of lease of a new motor vehicle if the lessee is responsible for making repairs to the vehicle.

Vehicles that are **not** subject to the fee are: motorcycles; mopeds; off-road vehicles; trucks over 10,000 pounds gross vehicle weight; and sales or leases to city, county, or state agencies.

Who must file this form: For vehicles sold or leased to be titled in Florida, the fee is remitted by the seller or lessor to the county tax collector or private tag agency at the time of application for certificate of title. The county tax collector or private tag agency shall remit total fees collected to the Department of Revenue using this form.

Effective July 1, 2002, for vehicles sold or leased and removed from Florida for titling or registration in another state, the selling dealer or lessor will remit the fee collected directly to the Department of Revenue using this form. This payment method can only be used by motor vehicle dealers when the sale or lease of a motor vehicle occurs in Florida and the purchaser or lessee removes the motor vehicle from Florida to be titled and registered in another state.

When the fee is due: Each county tax collector shall file this report (DR-35) and remit the fees to the Department of Revenue as prescribed in s. 219.07, Florida Statutes. Each private tag agency shall file this report (DR-35) and remit the fees to the Department of Revenue not later than seven (7) working days from the close of the week in which the private tag agency received the fees. **Each motor vehicle dealer or lessor should file this report (DR-35) and remit the fees at the same time it files its monthly sales and use tax return.**

General Instructions: Enter your sales tax certificate number, collection period, name, address, county, and the beginning and ending dates of the period covered by this report.

Line 1: Enter the number of vehicles purchased or leased during this period for which a fee was received or due.

Line 2: Enter total amount due with this form (\$2.00 times the number on Line 1).

Detach Here



Motor Vehicle Warranty Fee Remittance Report



DR-35
R. 09/06

Warranty fees collected and remitted from motor vehicle dealers on sales/lease of specified motor vehicles.

Certificate Number	Collection Period
<input type="text"/>	<input type="text"/>

Name:

Address:

Address:

City: State: ZIP:

Warranty fees collected in County collected during through

Mail to:
DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0125

DOR USE ONLY

/ /
postmark or hand delivery date

Line 1 Number of vehicles purchased/leased during this period

Multiply the total from Line 1 by \$2.00/vehicle

Line 2 Warranty fee (Total amount due with this form.)

