FLORIDA
DEPARTMENT OF REVENUE

Form DR-35 Instructions

DR-35
R. 08/09

Rule 12A-13.002
Florida Administrative Code

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 motor 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; sales or leases to city, county, or state agencies; and used motor vehicles.

Who must file this form: For vehicles sold or leased to be titled in Florida, the fee is submitted 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 must send the total fees collected to the Department of Revenue.

For vehicles sold or leased and removed from Florida for titling or registration in another state, the selling dealer or lessor must send the "lemon law" fee collected directly to the Department of Revenue using this form.

When is the fee due:

- County Tax Collectors – Each county tax collector must use the Tax Collector Revenue Remittance System to remit and report these fees to the Department of Revenue as prescribed in section 219.07, Florida Statutes.
- Private Tag Agencies – Each private tag agency must file this report (Form DR-35) and send the fees to the Department at the same time they file their monthly sales tax return (Form DR-15).
- Motor Vehicle Dealers – When applicable, each motor vehicle dealer or lessor must file this report (Form DR-35) and send in the fees at the same time they file their monthly sales and use tax return (Form DR-15). 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.

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).

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FLORIDA
DEPARTMENT OF REVENUE

Motor Vehicle Warranty Fee Remittance Report

DR-35
R. 08/09

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

Certificate Number | **Collection Period**

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

2.00

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

9100 0 99999999 0047047031 6 9999999999 9999 2