License plate and replacement of original vehicle

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Subject:
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MOTOR VEHICLE LICENSES--OWNER ENTITLED TO CREDIT ON LICENSE PLATE UPON REPLACEMENT OF ORIGINAL VEHICLE

To: Ralph Davis, Executive Director, Department of Highway Safety and Motor Vehicles, Tallahassee

Prepared by: Joseph C. Mellichamp III, Assistant Attorney General

QUESTIONS:

1. Is the owner of a motor vehicle that is properly licensed under any of the provisions of s. 320.08, F. S., entitled to a tax credit on his or her license plate when he or she trades motor vehicles and the new motor vehicle falls into a classification of a greater weight or length?

2. Is the owner of a motor vehicle that is properly licensed under any of the provisions of s. 320.08, F. S., entitled to a tax refund or credit on his or her license plate when he or she trades motor vehicles and the new motor vehicle falls into a classification of a lesser weight or length?

3. Would the answers to questions 1 and 2 be any different if a mobile home were involved?

4. If the answer to question 2 is in the affirmative, may the credit extend beyond June 30 of the current license year?

SUMMARY:

When the owner of a vehicle licensed under any of the provisions of s. 320.08, F. S., replaces the original vehicle for a new or used replacement vehicle of a greater weight or length, he or she would only have to pay the difference between the amount of the original license plate surrendered in exchange for the replacement license plate and the amount of such replacement license, plus the four dollar and fifty cent transfer fee as provided in s. 320.06(2), F. S.

When the owner of a vehicle licensed under any of the provisions of s. 320.08, F. S., replaces the original vehicle for a new or used replacement vehicle of a lesser weight or length, he or she would receive the replacement license plate for no charge other than the four dollar and fifty cent transfer fee.

Mobile homes are treated the same as all other vehicles licensed under ss. 320.08 and 320.06(2)(e) and (f), F. S.

Section 320.06(1)(b), F. S., provides that:

"Beginning July 1, 1974 and thereafter, the registration license plates and certificates of registration shall be issued to and remain in the name of the owner of each vehicle registered and may be transferred by the owner from the vehicle for which the registration license plate was issued to a comparable vehicle the owner may acquire, subject to procedures set forth in subsection (2)."

Section 320.06(2), F. S., provides in part that:

"Before an owner of a motor vehicle . . . shall sell, trade, transfer, or otherwise dispose of a motor vehicle . . . the registration license plate thereon *shall* be removed, retained or destroyed by the owner, or transferred to a replacement motor vehicle . . . ." (Emphasis supplied.)

Paragraph s. 320.06(2)(a), F. S., provides that:

"No registration license plate shall be transferable from a vehicle designated by any one subsection of s. 320.08 to another vehicle within the designation of any other subsection of s. 320.08 or s. 320.081. [See s. 320.08(8), F. S., amended by Ch. 72-339(3), Laws of Florida.] Registration license plates for vehicles designated in s. 320.081 [s. 320.08(8)] shall be transferable only to replacement vehicles within that designation. No registration plates which are identified by letter series "R," "Q," "E," "S," "P," "GW," "K," "MF," "MI," "MT," "X," or "C," designated in s. 320.08 shall be transferred except to a replacement vehicle which falls within the requirements under which such registration license plate was originally issued."

Having reviewed the above general provisions of s. 320.06, F. S., I turn now to specific subsections of s. 320.06 involved in your inquiry.

AS TO QUESTION 1:

Under s. 320.06(2)(e), F. S., if the new or used replacement vehicle is of a greater weight or length than the vehicle to be replaced and is classified in ss. 320.08 or 320.081, F. S. [s. 320.08(8)], as requiring a registration license tax greater than for the original vehicle to be replaced, then the owner must comply with the following procedure:

The original license plate shall be surrendered in exchange for a plate of the appropriate weight or length series, and an amount representing the difference between the tax required for the original license plate and the replacement license plate shall be paid for the remaining months of the registration period, provided such remaining period exceeds one month.

Such payment shall be in addition to the transfer fee of four dollars and fifty cents as authorized by s. 320.06(2), F. S.

In view of the above, it is my opinion that while s. 320.06(2)(e), F. S., does not authorize or provide for a tax credit when the owner of a vehicle properly licensed under any of the provisions of s. 320.08, F. S., replaces the original vehicle for a new or used replacement vehicle of a greater weight or length, it does provide for an allowance of the amount of the tax paid for the

original license plate towards the tax required for the replacement license plate of the appropriate weight and length series.

Thus, applying the above to the factual situation presented in your letter, the owner of a vehicle licensed under s. 320.08(2)(b), F. S., would be given an allowance for his or her original license plate when he or she surrenders it for the replacement license plate on a vehicle licensed under s. 320.08(3)(c), and would only have to pay the difference between the amount of the original license plate and the replacement license plate, plus the four dollar and fifty cent transfer fee as provided in s. 320.06(2), F. S.

AS TO QUESTION 2:

Under s. 320.06(2)(f), F. S., if the new or used replacement vehicle is of a lesser weight or length classification than the vehicle designated in ss. 320.08 and 320.081, F. S. [s. 320.08(8)], to be replaced during the current registration period, no tax previously paid for the originally issued registration license plate and certificate of registration shall be refunded; but a transfer fee of four dollars and fifty cents shall be paid with the application for transfer, and the original license plate shall be surrendered for a plate of the appropriate weight and length series.

In view of the above, it is my opinion that s. 320.06(2)(f), F. S., specifically provides that no tax previously paid for the originally issued license plate shall be refunded; and, further, while there is no provision for a tax credit when the owner of a vehicle properly licensed under any of the provisions of s. 320.08, F. S., replaces the original vehicle for a new or used replacement vehicle of a lesser weight or length, said s. 320.08 does provide that upon the surrender of the original license plate of a higher amount, the owner receives a replacement license plate of a lesser amount for no extra charge other than the four dollar and fifty cent transfer fee.

Thus, applying the above to the factual situation set forth in your letter, the owner of a vehicle properly licensed under s. 320.08(2)(e), F. S., may *not* be given, and is not entitled to, a refund or credit for the tax paid on the original license plate when he or she surrenders it for the replacement license plate on a vehicle licensed under s. 320.08(2)(b), but would receive the replacement license plate at no cost except the four dollar and fifty cent transfer fee.

AS TO QUESTION 3:

The answers to questions 1 and 2 would not be affected if a mobile home were involved, inasmuch as mobile homes are treated the same as all other vehicles licensed under ss. 320.08 and 320.06(2)(e), and (f), F. S.

AS TO QUESTION 4:

In view of the answer to question 2 above, *i.e.*, that neither a refund nor a credit is allowed under s. 320.06(2)(f), F. S., your fourth question need not be dealt with in this opinion.