Motor vehicles and license fee liability

Number: AGO 74-205

Date: November 04, 1998

Subject:
Motor vehicles and license fee liability

MOTOR VEHICLES--LICENSE FEE LIABILITY -- EFFECT OF PRIOR USE OR NONUSE

To: Frank Carlucci, Representative, 18th District, Jacksonville

Prepared by: J. Kendrick Tucker, Assistant Attorney General, and Rick Hamrick, Legal Intern

QUESTION:

May the Department of Highway Safety and Motor Vehicles or its agents require the owner of a recreational vehicle or mobile home which has been parked and inoperative for longer than a taxable year to pay the registration fee for that year before allowing registration in following years?

SUMMARY:

Motor vehicles, as defined by s. 320.01, F. S., including mobile homes and recreational vehicle-type units, are subject to an annual license tax as provided by Ch. 320, F. S., in lieu of ad valorem taxes, regardless of their actual use. The Department of Highway Safety and Motor Vehicles or its agents is empowered to insure the payment of each annual registration fee which remains unpaid by the withholding of registration for the current year.

As amplified in the following discussion, your question is answered in the affirmative. Section 320.08, F. S., declares that:

"There are hereby levied and imposed *annual* license taxes for the operation of motor vehicles and motor homes, as defined in s. 320.01 [including 'recreational vehicle-type units'], which shall be paid to and collected by the department upon the registration or reregistration of the following:

* * * * *

(8) TRAILERS AND SEMITRAILERS FOR PRIVATE USE. –

* * * * *

(d) 'MH' Series: Mobile homes used for housing accommodations as defined by s. 320.01(2), other than 'RV' series vehicles: [schedule of rates follows]

* * * * *

(e) 'RV' Series: Recreational vehicle-type units primarily designed as temporary living quarters for recreational, camping, or travel use, as defined by s. 320.01(1)(b), other than 'MH' series mobile homes: [schedule of rates follows]" (Emphasis supplied.)

The tax imposed by s. 320.08(8)(d) and (e), *supra*, is stated by s. 320.081(1), F. S., to "be in lieu of ad valorem taxes." Further qualification is made by s. 320.015, F. S., which states that "a mobile home . . . *regardless of its actual use*, shall be subject only to a license tax unless *classified and taxed as real property*." (Emphasis supplied.)

For further explanation in this regard, you are directed to AGO 071-365, wherein I expressed the opinion that temporarily mounted camper bodies as well as the pickup truck upon which the camper is mounted must have motor vehicle license tags. *See also*, AGO 074-128 concerning the liability of recreational vehicle-type units for annual license taxes (unless permanently affixed to land and taxed as real property), and AGO 074-150 detailing qualifications for an "MH" (mobile home) tag and an "RP" (real property) tag.

Finally, s. 320.18, F. S., provides that:

"The department may *withhold the registration of any motor vehicle*, the owner of which shall have failed to register the same under the provisions of law for any previous period or periods for which it appears registration should have been made, in this state, *until the fee for such period or periods shall be paid*." (Emphasis supplied.)