



## Secondhand Dealer Registration and Secondary Metals Recycler Record Keeping Requirements are Revised

Effective July 1, 2012, Chapter 2012-179, Laws of Florida (L.O.F.), revises certain secondhand dealer and secondary metals recycler registration requirements and definitions, and secondary metals recyclers' penalties and record keeping requirements.

The Department of Revenue (DOR) maintains a statewide registration system for secondhand dealers and secondary metals recyclers overseeing initial and annual renewals of registrations. DOR staff also provides registration reports to law enforcement upon request.

The Florida Department of Law Enforcement (FDLE) provides secondhand dealer and secondary metals recycler transaction forms that are completed by secondhand dealers and secondary metals recyclers for each business transaction. Chapter 2012-179, L.O.F., revises secondary metals recycler record keeping requirements (the secondhand dealer transaction form is not revised).

Visit FDLE's website at [www.fdle.state.fl.us](http://www.fdle.state.fl.us) to get the updated secondary metals recycler transaction form and also the format for electronic transactions tracking.

### Changes to Secondhand Dealers Registration Requirements

**Flea markets:** Chapter 2012-179, L.O.F., deletes the exemption from secondhand dealer registration for persons purchasing, consigning, or trading secondhand goods at a flea market. Beginning July 1, 2012, any person who is in the business of purchasing, consigning, or trading secondhand goods at a flea market must have a *Certificate of Registration* (DR-11S) issued for the flea market location, unless that person already has a business registered as a secondhand dealer in the same county as the flea market. In other words, any person who purchases, consigns, or trades secondhand goods must register at least one address in that county.

#### **Certain auction businesses are exempt from secondhand dealer registration requirements:**

Chapter 2012-179, L.O.F., provides that beginning July 1, 2012, "auction businesses defined in section 468.382(1), Florida Statutes (F.S.), operating as an auction business in the buying and selling of estates, business inventory, surplus merchandise, or business liquidations" are exempt from secondhand dealer registration requirements.

Visit DOR's website at [www.myflorida.com/dor/taxes/secondhand\\_dealers\\_recyclers.html](http://www.myflorida.com/dor/taxes/secondhand_dealers_recyclers.html) for current secondhand dealer/secondary metals recycler information and registration forms.

## Secondary Metals Recycler Registrations

Chapter 2012-179, L.O.F., revises section 538.25, F.S. to read, “A person may not engage in the business as a secondary metals recycler at any location without registering with DOR. DOR shall accept applications only from a fixed business address. DOR may not accept an application that provides an address of a hotel room or motel room, a vehicle, or a post office box.”

### Other Changes (Contact Local Law Enforcement for Details)

#### **Record Keeping Changes**

Chapter 2012-179, L.O.F., amends sections 538.04 and 538.19, F.S., pertaining to record keeping and maintaining electronic records of purchase transactions. Secondhand dealers and secondary metals recyclers should contact the appropriate local law enforcement official (sheriff and/or police chief) regarding 2012 changes to record keeping requirements.

#### **“Restricted regulated metals property” is added to Chapter 538, Part II, F.S.**

Chapter 2012-179, L.O.F., provides a list of restricted regulated metals property, requires additional record keeping, prohibits certain practices, and specifies payment method restrictions. Secondary metals recyclers should contact the appropriate local law enforcement official (sheriff and/or police chief) regarding these changes in law.

#### **Violations and Penalties**

Chapter 2012-179, L.O.F., amends section 538.23, F.S., to revise penalties for certain violations and also amends section 812.145, F.S., pertaining to the theft of copper or other nonferrous metals. Secondary metals recyclers should contact the appropriate local law enforcement official (sheriff and/or police chief) regarding 2012 changes in law.

**Reference: Chapter 2012-179, Laws of Florida**

#### 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.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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