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Legal Authority

Chapter 320, Florida Statutes, provides for all license tax and applicable fees for the purpose of
motor vehicle registration.

Section 320.08, Florida Statutes, specifically identifies the registration tax amount for each
category of motor vehicle and mobile home.

Section 320.17, Florida Statutes, provides the Department the responsibility and authority to
determine the classification of a motor vehicle in order to administer Chapter 320, Florida Statutes.

Section 320.0609, Florida Statutes, provides for a $4.50 transfer fee to be assessed under certain
circumstances when a license plate is being transferred to a replacement vehicle.

Section 320.031, Florida Statutes, provides for the assessment of a fee for the mailing of license
plates and validation decals.

Description and Use

This procedure provides information and instructions to assist tax collector employees, license plate
agents, and The Florida Department Highway Safety And Motor Vehicles (FLHSMV) in calculating
registration tax, fees and the distribution of those funds.
**Tax Class Codes**

A combination of vehicle information entered on the record determines the class code. The class code is created from:

- the weight,
- body type and
- vehicle type.

Registration use, license plate inventory code and class code are used to determine registration fees. See [Procedure RS-01](#) for the license plate inventory codes. Class code conversions may be seen in "General Reports" on FRVIS.

**Tag Type Codes**

Tag type identifier codes are no longer used to identify specific license plates. Each license plate has an inventory code assigned. The inventory code is now one of several factors used to determine the registration fee.

License plates issued with an inventory code ending with a "P" indicates a personalized plate. License plates issued with an inventory code ending with an "A" indicates an amateur radio plate. License plates issued with an inventory code ending with a “J" indicates a dealer specialty plate. License plates issued with and inventory code ending with a “O" indicates a fleet specialty plate.

**Fee Codes**

Fee codes will no longer be used to charge or exempt fees. "Reg. use" codes are now used to charge or exempt fees.

**Transfer Codes**

Transfer codes are no longer used. FRVIS calculates registration tax and fees based on the "reg. use" and "weight" of the vehicle. Refer to [Procedure RS-05](#) for additional information concerning transfers.

**Mail Codes**

If applying by mail, refer to [Procedure RS-01](#).

Mail fees collected by a county license plate agency are retained for use by the county. Mail fees collected by the Division of Motorist Services are distributed to the General Revenue Fund.
Revision(s)

Added License plates issued with an inventory code ending with a “J” indicates a dealer specialty plate and License plates issued with an inventory code ending with a “O” indicates a fleet specialty plate.
1/4/06 Deleted mail fees on page 2