

<b>Motor Vehicle Procedure Manual</b>
<b>Registration</b>
Initial Registration Fee

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**Legal Authority**

[Section 320.072, Florida Statutes](#), provides for a \$225 Initial Registration Fee (IRF) to be imposed upon the initial application for registration pursuant to s. 320.06 of every motor vehicle classified in s. 320.08(2), (3), and (9)(c) and (d) and for the exemptions of the fee.

**Description and Use**

This procedure provides information and instructions to assist employees of the tax collector, license plate agent, and the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) with the collection or exemption of the Initial Registration Fee (IRF).

## Requirement of the Fee

The \$225 Initial Registration Fee (IRF) must be collected when the owner does not have a license plate or record of a license plate registered in his or her name for a vehicle, he or she previously owned (in Florida), to transfer to a new acquired vehicle.

## Exemption of the Fee

- A. The following Class Codes are exempt from the initial fee: 09, 14, 36, 37, 39, 41, \*42 (Motor Coach), 46, 50, 51, 53, 54, 56, 62, 65, 69, 70, 71, 76, 76,77 78, 80, 83, 91, 92, 93, 94, 95, 96, and 97.

A car or truck registered with class code 91 or 95, is exempt, if the year make of the vehicle is 30 years old or older. \*A private motor coach with class code 42 is exempt. A private motor coach is a vehicular unit which does not exceed the length, width and height limitations provided in s. 316.515(9), Florida Statutes, is built on a self-propelled bus type chassis having no fewer than three load-bearing axles and is primarily designed to provide temporary living quarters for recreational, camping or travel use. The IRF is not required on motorcycles, mopeds or disability access vehicles.

- B. The IRF may be exempt in the following situations, unless there is an exception listed in the section Exceptions to the Exemptions of this procedure. An exemption reason must be selected in the motor vehicle issuance system to exempt the IRF. The customer claiming the exemption must complete and sign the Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Initial Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion verifying the exemption of the form.

See RS-07, Non-Resident Military Exemption for definition of United States Armed Forces and additional information. The IRF Initial Exempt Report, Form [HSMV 82002](#) (Rev. 2/22 or later) and supporting documents must be retained for a minimum of one (1) year. See Procedure TL-62 for further information.

1. When applying for an original registration and proof of prior registration is being submitted. When using a prior registration to exempt the fee, the customer claiming the exemption must complete and sign the Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "prior registration" in the motor vehicle issuance system. The license plate number must be entered in the prior registration field in the motor vehicle issuance system. When an override code is required, contact the Field Support Center.
2. A Florida license plate is being transferred (or transferred and replaced) to a placement motor vehicle and the IRF is charged. If proof of prior registration from a vehicle in the specified category of vehicles that was previously disposed of is supplied, and the most recently disposed of vehicle for which the plate was assigned was not in the same specified category, it would be consistent with the intent of the law to allow the exemption. Section 320.072, Florida Statutes, does not specify a time period by which a motor vehicle must be purchased. EXAMPLE: A license plate was registered on a class code 31 vehicle, then transferred to a registration on a class code 41 vehicle and then the license plate is being transferred back to a registration on a class code 31 vehicle.
3. A transfer of ownership on a Florida Certificate of Title occurs by operation of law as provided by Section 319.28, Florida Statutes. Examples of operation of law are inheritance or bequest, order in bankruptcy, insolvency, replevin, attachment, execution, divorce decree, or other judicial sale or whenever a motor vehicle is sold to satisfy storage or repair charges or repossession, trust receipt, or other like agreements. When using operation of law for transfer of ownership, the customer claiming the exemption must complete or sign the Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "operation of law" in the motor vehicle issuance system. Retain the supporting documentation for a minimum of one (1) year. If the motor vehicle is awarded in a divorce decree, the IRF is not due even if the person named in the decree was not on the previous registration. If the motor

vehicle is not awarded in the decree, and the certificate of title is being transferred to a name not previously on the registration, the IRF is due.

4. Transfer of ownership on a Florida Certificate of Title occurs from a person to a member of that person's immediate family. The term "immediate family", is defined in Section 657.002(8), Florida Statutes, to mean "parents, children, spouse, or surviving spouse, or any other relative by blood, marriage, or adoption." Therefore, parents, children, spouse, surviving spouse, stepchildren, and any other relative by blood, marriage, or adoption who reside in the same household, are exempt from paying the IRF. The customer claiming the exemption must complete and sign the Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "immediate family" in the motor vehicle issuance system. The address for both the previous owner and the new owner must be the same in the motor vehicle issuance system.
  
5. The motor vehicle is being registered is owned by and operated exclusively for the personal use of:
  - a. Any member of the United States Armed Forces, or his/her spouse or dependent child, who is not a resident of this state and who is stationed in this state while in compliance with military orders. The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee must complete and sign the lower portion of the form. The system will automatically exempt the IRF when the "Reg Use" of "Non resident" is selected in the motor vehicle issuance system. Members or dependents must submit a copy of the military orders and out-of-state driver license to be retained as supporting documentation for a minimum of one (1) year.
  
  - b. Any member of the United States Armed Forces, or his/her spouse or dependent child, who was not a resident of this state and who is stationed in this state while in

compliance with military orders and is now becoming a resident of Florida. The prior non-resident member or his/her spouse or dependent child would qualify for this exemption even if the vehicle was not previously registered in Florida as a "Registration Only." Some members retain an out of state license plate for their vehicle from their state of residence while stationed in Florida. The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "military" in the motor vehicle issuance system. Members or dependents must submit a copy of the military orders and Florida driver license to be retained as supporting documentation for a minimum of one (1) year.

- c. Any former member of the United States Armed Forces, or his/her spouse or dependent child, who purchased such motor vehicle while stationed outside of Florida, who has separated from the Armed Forces and was not dishonorably discharged or discharged for bad conduct, who was a resident of this state at the time of enlistment and at the time of discharge, who continues to be a resident of Florida, and who applies for registration of such motor vehicle within six months after discharge. The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "military" in the motor vehicle issuance system. Customers must submit a copy of the Discharge Order (DD214) and the Florida driver license to be retained as supporting documentation for a minimum of one (1) year.
  
- d. Any member of the United States Armed Forces, or his/her spouse or dependent child, who was a resident of this state at the time of enlistment, who continues to be a resident of Florida and who purchased a motor vehicle while stationed outside of Florida and is now reassigned by military orders to this state. The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF

Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "military" in the motor vehicle issuance system. Members or dependents must submit a copy of the military orders and Florida driver license to be retained as supporting documentation for a minimum of one (1) year.

- e. Any spouse or dependent child of a member of the United States Armed Forces who loses his/her life while on active duty (submit proof of military death notification) or who is listed by the Armed Forces as "missing-in-action" (MIA) (submit proof of MIA status). Such spouse or child must be a resident of this state and the serviceman must have been a resident of this state at the time of enlistment. Registration must occur within one year of the notification of the serviceman's death or of his/her status as "missing-in-action." The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. A tax collector or license plate agent employee must sign the lower portion verifying the exemption. Select exemption reason of "military" in the motor vehicle issuance system. Customers must submit the applicable death notification or MIA status as stated above to be retained as supporting documentation.
  
- f. Any member of the United States Armed Forces, or his or her spouse or dependent child, who was a resident of this state at the time of enlistment, who continues to be a resident of Florida, who purchased a motor vehicle while stationed outside of Florida, and who continues to be stationed outside of Florida. It does not make any difference where the vehicle was purchased. The customer claiming the exemption must complete and sign Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "military" in the motor vehicle issuance system. Members or dependents must submit a copy of the military orders and Florida driver license to be retained as supporting documentation for a minimum of one (1) year.

6. When a transfer of ownership on a Florida Certificate of Title occurs pursuant to a court order awarding/declaring ownership to the person. The customer claiming the exemption must complete and sign the Form [HSMV 82002](#) (Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "court order" in the motor vehicle issuance system. The customer must submit a copy of the court order to be retained as supporting documentation for a minimum of one (1) year.
  
  7. On a transfer of license plate when there is a name change due to a fictitious name change affidavit or corporate name change affidavit properly filed with the Department of State, pursuant to section 865.09, Florida Statutes. The definition of "fictitious name" is: Any name under which a person transacts business in this state, other than the person's legal name. EXAMPLE: "Don's Tree Service" changes to "Don's Complete Outdoor Service." The entity claiming the exemption must complete and sign the Form [HSMV 82002](#)(Rev. 2/22 or later), IRF Exemption Affidavit. The employee verifying the exemption must complete and sign the lower portion of the form. Select exemption reason of "administrative" in the motor vehicle issuance system. The customer must submit a copy of the name change affidavit from the Department of State to be retained as supporting documentation for a minimum of one (1) year.
- C. The following situations are exempt from the IRF, but do not require an exemption reason on form [HSMV 8002](#):
1. The transaction is a registration renewal with an existing Florida license plate record.
  
  2. A transfer of a Florida Certificate of Title is processed between co-owners. This is to be interpreted to mean that the vehicle was registered in joint ownership and is being transferred to one of the original co-owners shown on the title.

3. A Florida license plate is being issued on a demonstrator motor vehicle for a manufacturer, factory branch, and factory representative or factory importer.
4. When a 90-day temporarily employed license plate is issued. Refer to procedure [RS-41](#).
5. When an affidavit is submitted by the owner that the registration being transferred is from a vehicle (not disposed of) that is not operational, is in storage, or will not be operated on the streets and highways of this state.
6. The motor vehicle being registered is owned or exclusively operated by the state, county, municipal, or other governmental entity.
7. The motor vehicle being registered is a "goat." A "goat" is a motor vehicle designed, constructed, and used principally for the transportation of citrus fruits within citrus groves or for the transportation of crops on farms, and which can also be used for the hauling of associated equipment or supplies, including required sanitary equipment and the towing of farm trailers.
8. The motor vehicle being registered is owned and operated exclusively for the personal use of an owner who is eligible for one of the following license plates: DISABLED VETERAN (100%); EX-PRISONER OF WAR; MEDAL OF HONOR; MICCOSUKEE INDIAN; SEMINOLE INDIAN; TAIWANESE OFFICIAL; X-SERIES Each qualifying disabled veteran can only be issued one tax-free license plate. An additional Disabled Veteran license plate may be issued for regular registration fees. Also, the veteran is NOT eligible to receive the exemption of the IRF when purchasing any license plate in which a base tax is applicable.

### **Exceptions to the Exemptions**

The following exceptions to the exemptions (listed in Exemption of the Fee section of this procedure) require the payment of the IRF, even if a Florida license plate has been previously issued:

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Effective Date: Immediately



- A. A motor vehicle is titled/registered in an individual's name and the title is now being transferred to a "Trust" or other legal designation, which makes the owner an entity other than a natural person. The customer (trust) record must be created as a business customer with the TRUST flag marked with an "X" on the Customer Detail Maintenance screen in the motor vehicle issuance system. However, if the trustee provides an affidavit stating the name of the individual who has the beneficial use of the vehicle, they may become the "registrant" by transferring their license plate to the vehicle. The statement of beneficial use MAY be placed on the reverse side of form [HSMV 82040 MV](#) (under "Other" in the "Non-use and Other Certifications" section) in lieu of a separate affidavit, if applicable. In this case the IRF is not required.
  
- B. A motor vehicle registered in the name of a company, corporation, or any entity other than the natural person is transferred to the owner's individual name. In this instance a title transfer is also required.
  
- C. When an original registration is processed due to a customer stop (current license plate has expired and cannot be transferred). Refer to RS-50 for customer stops. When a customer stop exists, and the current license plate cannot be transferred (expired or within the month of expiration), the IRF will be due. If the customer stop is cleared within 90 days and the previous license plate has been transferred to the replacement vehicle, this fee may be refunded. This applies when the replacement vehicle is purchased from a dealership or casual sale.

### **Refund of the Initial Registration Fee**

A refund of the IRF may be granted to the registered owner who within three (3) months after paying such fee, sells, transfers, or otherwise disposes of a private passenger automobile, any truck 5,000 pounds or less or a motor home.

See procedure [RS-65](#) for refund instructions.

## Miscellaneous

A “Questions and Answers Concerning IRF” page is attached as Exhibit A.

## Revision(s)

02/16/22: Added: The customer claiming the exemption must complete and sign the Form HSMV 82002 (Rev. 2/22 or later), IRF Exemption Affidavit. Changed “person to customer” and added verbiage “IRF Exempt Report, Form HSMV 82002 (Rev. 2/22 or later) and supporting documents must be retained for a minimum of one (1) year.”

01/07/19: Statutory review, added links to statues and form. Added to IV. A. “However, if the trustee provides an affidavit stating the name of the individual who has the beneficial use of the vehicle.”

**Questions and Answers Concerning Initial Registration Fee**

1. QUESTION: (Scenario): A vehicle is owned by three (3) people. Two (2) of the owners are signing off their interest on the title to the remaining owner. The owner will be titling the vehicle in only his/her name and purchasing a new license plate. One (1) of the previous owners will be keeping the prior license plate to transfer to his/her recently acquired vehicle. The remaining previous owner is also purchasing a vehicle for which he/she will need a new license plate. Are all three (3) of these owners exempt from the IRF?

ANSWER: The owner keeping the vehicle would be exempt based on s. 320.072 (2)(c), Florida Statutes, since any initial registration resulting from transfer of title between co-owners as provided in 319.22, Florida Statutes, qualifies for exemption. The co-owner, who is keeping the license plate to transfer to another vehicle would also be exempt from the fee based on section 320.072 (2)(b), Florida Statutes, since it was a transfer or exchange of a registration license plate from a motor vehicle that was disposed of to a newly acquired vehicle. The remaining previous owner who acquired a new vehicle and is applying for an original license plate would NOT be exempt from the fee.

2. QUESTION: (Scenario): An owner of a vehicle is deceased; their will is probated, and letters of administration are issued naming a personal representative. Can the personal representative (of the estate) title and register the vehicle in their name, as an operation of law and be exempted from the IRF? Do we not need to see the will to verify that the personal representative was given the vehicle to exempt their IRF?

ANSWER: The personal representative would be exempt from the IRF based on operation of law. You would need to view a copy of the letters of administration and a copy of the will.

3. QUESTION: (Scenario): A customer has purchased a vehicle and wishes to transfer their license plate to the acquired vehicle. However, the motor vehicle issuance system shows license plate is on a

vehicle that is still in the customer's name. The customer says he/she has sold the vehicle. Do we need a disposal affidavit to transfer the license plate to the new vehicle?

ANSWER: The customer must complete a form [HSMV 82050](#), Notice of Sale of Motor vehicle, Mobile Home or Vessel, to mark the record as "sold." This will detach the registration from the record. It will also release the customer of any liability concerning the disposed of vehicle. However, an affidavit stating the vehicle has been disposed of is acceptable.

4. QUESTION: (Scenario): A towing company holds a public sale (pursuant to s. 713.78, Florida Statutes), to sell some motor vehicles for unpaid towing and storage charges. An individual purchase one of the vehicles at the sale and will be applying for title in their name. The towing company did not sell the remaining vehicles and will be titling them in their name and will be applying for a license plate on one of them.

a. Would the individual that purchased the vehicle at the sale be exempt from the IRF?

ANSWER: No.

b. Would the towing company be exempt from the IRF when purchasing a license plate for the vehicle(s) being titled in their name?

ANSWER: Yes. The exemption reason would be "operation of law."

c. If the towing company sells one of the vehicles to an individual (after they are titled in the towing company's name), is that purchaser exempt from the IRF?

ANSWER: No