Legal Authority

Section 327.02(10), Florida Statutes states: "Dealer means any person authorized by the Department of Revenue to buy, sell, resell, or otherwise distribute vessels. Such person shall have a valid sales tax certificate of registration issued by the Department of Revenue and a valid commercial or occupational license if required by any county, municipality, or political subdivision of the state in which the person operates."

Section 328.52(1), (2), (3), (4), Florida Statutes provides as follows:

"(1) The description of a vessel used for demonstration, sales promotional, or testing purposes by a manufacturer or dealer shall be omitted from the certificate of registration. In lieu of the description, the word “manufacturer” or “dealer,” as appropriate, shall be plainly marked on the certificate."

"(2) The manufacturer or dealer shall have the number awarded printed upon or attached to a removable sign or signs to be temporarily but firmly mounted upon or attached to the vessel being demonstrated, promoted, or tested so long as the display meets the requirements of this chapter."

"(3) A dealer registration shall not be issued to a manufacturer or a dealer pursuant to this chapter unless he or she provides to the county Tax Collector a copy of his or her current sales tax certificate of registration if such certificate is required, from the Department of Revenue and a copy of his or her current commercial or occupational business license if such license is required by the local governmental entity in which the manufacturer or dealer operates a vessel."

"(4) A manufacturer or dealer shall not use or authorize the use of any vessel registered pursuant to this section for other than demonstration, sales promotional, or testing purposes. Such vessel shall not be used for any commercial or other use not specifically authorized by this section."

Description and Use

This procedure provides information and instructions for issuing a dealer vessel registration.
Documentation and special instructions
When issuing a certificate of registration to a manufacturer or dealer, the registration should be created on FRVIS as a "dealer registration," therefore, no vessel information would be necessary.

Miscellaneous information
A. When processing an application for a dealer registration form HSMV 87244, Application to Register Non-Titled Vessel must be accurately completed.

B. Review the current sales tax certificate of registration from the Department of Revenue.

C. Review the current commercial or occupational business license.

D. The decal issued to a dealer shall be affixed with the awarded registration number to a removable sign to be temporarily but firmly mounted upon or attached to the vessel being demonstrated, tested or promoted.

E. The completed application may be retained in the Tax Collector’s office or returned to the customer.

Revision(s) to procedure
Statutory review. Added links to statutes and form.

Historical Revision(s) to Procedure
10/23/01 Added in Section II: “the registration should be created on FRVIS as a ‘dealer registration,’ therefore, no vessel information would be necessary.”

12/2/99 Added “resell” to statute citation for Section 327.02(6), Florida Statutes. Added “Manufacturer or dealer as appropriate” to description of Section 328.52(1),(2),(3),(4), Florida Statutes.