



Florida Department of Revenue  
Tax Information Publication

TIP

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## Secondary Metals Recycler - Changes to Recordkeeping, Enforcement and Registration Requirements

Chapter 538, Florida Statutes (F.S.), requires the Department of Revenue to register secondhand dealers and secondary metals recyclers. Local law enforcement is responsible for enforcement of recordkeeping, penalties, registration requirements, and violations.

**Effective October 1, 2008**, Chapter 2008-69, Laws of Florida (House Bill 105), enacted several changes to Part II of Chapter 538, F.S., relating to secondary metals recyclers.

- Registration reports for local law enforcement. Beginning October 1, 2008, section 538.25(6), F.S., allows the Department of Revenue to provide local law enforcement officials with the name and address of any secondary metals recycler registered to do business within the officials' jurisdiction. Local law enforcement officials may request a registration report by calling the Department of Revenue at: 850-488-4772. [Note: According to current law, local law enforcement officials may request a list of secondhand dealers registered to do business within their jurisdiction.]
- Penalty for not properly registering. Chapter 538.23(5), F.S., provides that a person commits a felony of the third-degree for conducting business as a secondary metals recycler without first registering with the Department of Revenue as a secondary metals recycler. [Note: Current law provides that any secondary metals recycler who violates the provisions of Chapter 538, F.S., commits a misdemeanor of the first-degree, punishable as provided in s. 775.082, F.S., and a fine of up to \$10,000.]
- Florida Secondary Metals Recycler Purchase Transaction Form. Beginning October 1, 2008, secondary metals recyclers must complete a new form approved by the Florida Department of Law Enforcement (FDLE) for purchase transactions. One copy of the form is enclosed. If you have concerns regarding suspicious transactions or questions regarding how Chapter 538, F.S., and this form apply to you, please contact your local law enforcement agency. This form (GT-200407) is available in PDF at <http://dor.myflorida.com/dor/forms/>.
- Chapter 2008-170, Laws of Florida. Beginning October 1, 2008, secondary metals recyclers and salvage motor vehicle dealers are required to comply with additional "derelict motor vehicle" recordkeeping requirements. See the Florida Department of Highway Safety and Motor Vehicles (DHSMV) web site for an overview of this new law at <http://www.flhsmv.gov/HSMVnewlaws.html> or you may call 850-617-3001. DHSMV will send you additional information about Chapter 2008-170, Laws of Florida, requirements soon.

**References:** Chapter 538 Part II, F.S., and Chapters 2008-69 and 2008-170, 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 Form DR-1S *Application for Secondhand Dealer or Secondary Metals Recycler Registration* 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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

**FLORIDA SECONDARY METALS RECYCLER PURCHASE TRANSACTION FORM**

RE: Regulated Metals, Chapter 538, Part II, Florida Statutes [This form must be retained for **5 years** from the date of the transaction]

**RECYCLER NAME & STREET ADDRESS**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**TRANSACTION INFORMATION**

Person Entering Ticket: \_\_\_\_\_

TIME \_\_\_\_\_  AM  PM Date \_\_\_\_\_

INDIVIDUAL DELIVERING METAL  
(Exemptions may apply pursuant to s. 538.19(2)(08) F.S.)

NAME (Last, First, Middle) \_\_\_\_\_ DATE OF BIRTH \_\_\_\_\_ SEX (M/F) \_\_\_\_\_ RACE \_\_\_\_\_  
W. WHITE  
B. BLACK  
I. AMERICAN INDIAN  
A. ASIAN/ORIENTAL

RESIDENTIAL ADDRESS (STREET, APT. NO., CITY, STATE & ZIP) \_\_\_\_\_ HOME PHONE (Area Code & Number) \_\_\_\_\_  
 \_\_\_\_\_

DL # / GOVERNMENT ISSUED PHOTO ID # \_\_\_\_\_ TYPE \_\_\_\_\_ ISSUING AGENCY or STATE \_\_\_\_\_ EMPLOYER PHONE (Area Code & Number) \_\_\_\_\_  
 \_\_\_\_\_

PLACE OF EMPLOYMENT and ADDRESS \_\_\_\_\_

HEIGHT \_\_\_\_\_ WEIGHT \_\_\_\_\_ EYE COLOR \_\_\_\_\_ HAIR COLOR \_\_\_\_\_ IDENTIFYING MARKS (SCARS / MARKS / TATOOS) \_\_\_\_\_

VEHICLE USED TO TRANSPORT DESCRIBED METAL: \_\_\_\_\_  
 MAKE \_\_\_\_\_ MODEL \_\_\_\_\_ TAG# \_\_\_\_\_

TRAILER USED TO TRANSPORT DESCRIBED METAL: \_\_\_\_\_  
 MAKE \_\_\_\_\_ MODEL \_\_\_\_\_ TAG# \_\_\_\_\_

REGULATED METAL #1 DESCRIPTION	TYPE OF METAL:	QUANTITY or	WEIGHT or	VOLUME
	MODEL / MANUFACTURER / SERIAL #	ADDITIONAL DESCRIPTION	FORM OF PAYMENT: <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> OTHER	AMOUNT PAID \$
REGULATED METAL #2 DESCRIPTION	TYPE OF METAL:	QUANTITY or	WEIGHT or	VOLUME
	MODEL / MANUFACTURER / SERIAL #	ADDITIONAL DESCRIPTION	FORM OF PAYMENT: <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> OTHER	AMOUNT PAID \$
REGULATED METAL #3 DESCRIPTION	TYPE OF METAL:	QUANTITY or	WEIGHT or	VOLUME
	MODEL / MANUFACTURER / SERIAL #	ADDITIONAL DESCRIPTION	FORM OF PAYMENT: <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> OTHER	AMOUNT PAID \$

**RECYCLER**

Florida law **requires** the secondary metals recycler to maintain a photograph / videotape / digital image of the regulated metals being sold. s. 538.19(2)(i), F.S. (2008). Completed? YES  NO

Florida law **requires** the secondary metals recycler to maintain a photograph / videotape / or similar likeness of the person receiving consideration in which such persons facial features are clearly visible. s. 538.19(2)(j), F.S. (2008). Completed? YES  NO

Florida law **requires** that if this purchase involves a stainless steel beer keg, the seller must provide written documentation from the manufacturer that the seller is the owner of the stainless steel beer keg or is an employee or agent of the manufacturer. s.538.19(2)(f), F.S. (2008). Did the seller provide this documentation? YES  NO

**TOTAL PAID \$**

Right Thumb Print of Seller / Individual delivering metal

**I am the rightful owner of, or entitled to sell the regulated metals property being sold:**

\_\_\_\_\_  
 Signature of Individual Delivering Regulated Metal

\_\_\_\_\_  
 Date

Note: Florida Statute 538.23(3) states: "Any person who knowingly gives false verification of ownership or who gives a false or altered identification and who receives money or other consideration from a secondary metals recycler in return for regulated metals property commits (a) a felony of the third degree, punishable as provided in s. 775.082, s.775.083, or s. 775.084, if the value of the money or other consideration received is less than \$300. (b) a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the value of the money or other consideration received is \$300 or more."