



Registration Application for Secondhand Dealers and Secondary Metals Recyclers

Instructions

DR-1SN
N. 01/17
TC
Rule 12A-17.005
Florida Administrative Code
Effective 01/17

Registration Information

Every person or business entity must register with the Florida Department of Revenue as a sales and use tax dealer and as a secondhand dealer or secondary metals recycler before engaging in business in Florida.

Before completing this Registration Application (Form DR-1S), you must have a sales and use tax *Certificate of Registration* (Form DR-11) for:

- Each county where secondhand goods are purchased, consigned, or traded and at each business location where secondhand goods are sold;
- Each county where an automated kiosk is operated;
- Each business location where secondary metals are purchased, gathered, or obtained; and
- Each secondary metals recycler business location where ferrous and nonferrous metals are converted into raw products.

You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Secondhand dealers that conduct business at a temporary location (e.g., trade show, mall, or hotel lobby) within a county where they are currently registered as a sales and use tax dealer and as a secondhand dealer are **not** required to register the temporary business location.

You may use this application to register one or more of your business locations as a secondhand dealer or secondary metals recycler. You must provide a physical business address for each location that you are registering. All business locations must be owned by the same entity with the same business identification number.

Registration Fee

The registration fee is \$6 for each location. For example, if you are registering three business locations, you must include fees for three registrations (3 x \$6 = \$18). If you register as a secondhand dealer and a secondary metals recycler at one location, you must pay the \$6 registration fee for each license (2 x \$6 = \$12).

Make your check payable to the Florida Department of Revenue. Mail your DR-1S application and fee to:

Account Management - MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee FL 32399-0160

Definitions

Secondhand Dealer - Any person or business entity that is in the business of purchasing, consigning, or trading secondhand goods and is not a secondary metals recycler.

Automated Kiosk Secondhand Dealer - Any secondhand dealer that is in the business of purchasing secondhand goods by means of an automated kiosk.

Mail-in Secondhand Precious Metals Dealer - Any person or business entity that conducts business in Florida and contracts with others to buy, consign or trade precious metals, including jewelry through a website, the United States Post Office, or telemarketing.

Secondary Metals Recycler - Any person or business entity operating at a fixed location in Florida that purchases, gathers, or obtains ferrous or nonferrous metals that have served their original economic purpose, or that has facilities for performing the manufacturing process by which ferrous metals or nonferrous metals are converted from raw material products consisting of prepared grades and having an existing or potential economic value.

See Chapter 538, F.S., for complete definitions and exceptions.

A business that engages in “**pawnbroker**” activities or title loan transactions is not required to register as a secondhand dealer. Pawnbrokers register with the Florida Department of Agriculture and Consumer Services. See Chapter 539, F.S.

A business that engages in acquiring salvaged or wrecked motor vehicles to resell the vehicle or its parts must register with the Department of Highway Safety and Motor Vehicles as a **salvage motor vehicle dealer**. See section 319.30, F.S.

Criminal History Record Checks

Each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business must undergo a criminal history record check. You must include the name, title, social security number, address, and telephone number of each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business.

However, business owners who hold an active *Certificate of Registration* (DR-11S) as a secondhand dealer or secondary metals recycler may submit registration applications for additional locations without undergoing a criminal history record check.

Employees of secondhand dealers or secondary metals recyclers with no controlling interest, financial or otherwise, do not have to undergo a criminal history record check.

A director with no ability to control the company may submit a letter signed by an active principal corporate officer (president, vice-president, secretary, or treasurer) attesting that the director in question is not required to undergo a criminal history record check because he or she is not an owner of any interest, financial or otherwise.

Information on how to initiate a criminal history record check will be provided by the Department upon receipt of your *Registration Application for Secondhand Dealers and Secondary Metals Recyclers* (Form DR-1S).

Signature of Applicant

The application must be signed by an owner, officer, member, partner, director, or stockholder with a controlling interest in the business entity.

Certificate Expiration Date

Secondhand dealer and secondary metals recycler *Certificates of Registration* (Form DR-11S) expire on September 30 each year and must be renewed annually. In August, the Department mails annual renewal notices to all certificate holders.

Reference Material

Tax Laws – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Chapter 538, F.S., and Rule Chapter 12A-17, Florida Administrative Code, Registration as Secondhand Dealer or Secondary Metals Recycler.

Contact Us

Information, forms, brochures, and tutorials are available on our website: **floridarevenue.com**

To speak with a Department representative, call Taxpayer Services at 850-488-6800 Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to: **floridarevenue.com/taxes/servicecenters**

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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