



# Sales and Use Tax on Aircraft Information for Owners and Purchasers

If you are planning to buy an aircraft in Florida or bring one into Florida, the Florida Department of Revenue reminds you that tax compliance is an important aspect of aircraft ownership.

If you operate an aircraft in Florida, you must register it under the regulations of the Federal Aviation Administration. Florida does not require a separate state registration of aircraft.

## **What is Taxable?**

### **Sales and Use Tax**

All aircraft sold, delivered, used, or stored in Florida are subject to Florida's sales and use tax, plus any applicable discretionary sales surtax, unless exempt. Florida aircraft dealers and brokers are required to collect tax from the purchaser at the time of sale or delivery.

When an aircraft is sold by someone other than a registered aircraft dealer or an aircraft is brought into Florida for use in Florida, Florida use tax is due. The "use" part of Florida's sales and use tax provides uniform taxation of items. Florida's six percent (6%) use tax, plus any applicable discretionary sales surtax, is due on an aircraft used or stored in Florida when:

- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six (6) months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

### **Discretionary Sales Surtax**

Most counties impose a local option discretionary sales surtax. The surtax is due when the:

- aircraft is delivered by the dealer or broker to a location within a county that imposes a surtax,
- aircraft is purchased from an individual located within a county imposing a surtax, or
- use of the aircraft occurs within a county imposing a surtax.

Discretionary sales surtax applies to the first \$5,000 of the purchase price. Form DR-15DSS, *Discretionary Sales Surtax Information*, provides a list of Florida counties and their surtax rates. This form is available in the "Forms and Publications" section of the Department's website at [floridarevenue.com](http://floridarevenue.com)

### **Trade-In Allowance**

A registered aircraft dealer or broker may deduct a trade-in allowance from the purchase price of the aircraft when, in a single transaction, tangible personal property (not real property) is traded as part of the aircraft purchase. If the sale is between individuals, the purchaser must, in a single transaction, trade an aircraft, boat, motor vehicle, or mobile home for the aircraft being purchased.

### **Credit for Tax Paid Outside Florida**

A credit against any Florida sales and use tax or surtax due on an aircraft is allowed to any purchaser who provides documentation that a like tax has been lawfully imposed and paid to another state, territory of the United States, or District of Columbia.

**Example:** If you purchase an aircraft in a state that has a sales tax rate of 4 percent, you must pay an additional 2 percent when you bring the aircraft into Florida, plus any applicable discretionary sales surtax.

### **When is Tax Due?**

**Form DR-15AIR, Sales and Use Tax Return for Aircraft**, is the tax return used to report sales and use tax on purchases of aircraft when Florida sales and use tax was not paid by the purchaser to the seller. Form DR-15AIR and payment for the tax are due to the Department of Revenue on the first day of the month and late after the 20th of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th.

### **Specific Exemptions**

**Aircraft Sold to Nonresidents** – An aircraft sold by or through a registered dealer or broker to a purchaser who is a nonresident of Florida at the time of taking delivery of the aircraft in Florida is exempt.

The nonresident purchaser must meet the following requirements:

- The nonresident purchaser must sign an affidavit (Form GT-500002) stating that he or she has read the law and rules regarding the specific exemption claimed. When completing the affidavit, the nonresident purchaser must elect to:
  - Remove the aircraft from Florida within 10 days of the date of purchase;
  - Place the aircraft in a Florida registered repair facility; or
  - Allow the aircraft to remain in Florida exclusively for flight training, repairs, alterations, refitting, or modifications.
- Within 5 days of the date of sale, the dealer or broker must provide the Department with a copy of the invoice, bill of sale, and/or closing statement, and the original, signed, removal affidavit.
- Within 10 days of removal of the aircraft from Florida, the nonresident purchaser must provide the Department with documentation evidencing the removal of the aircraft from Florida. **Note:** Receipts for fuel, repairs, or tie-down or hangar charges from outside Florida must identify the aircraft.
- Within 30 days of removal of the aircraft from Florida, the nonresident purchaser must provide the Department with written documentation evidencing that registration of the aircraft outside Florida has occurred or documentation that the nonresident purchaser has submitted an application for registration to the Federal Aviation Administration.

This exemption does not apply to a Florida resident, an entity where the controlling person is a Florida resident, or a corporation where any officers or directors are Florida residents.

### **Documentation must be mailed to:**

Florida Department of Revenue  
Compliance Campaigns  
PO Box 6417  
Tallahassee FL 32314-6417

**Aircraft Temporarily in Florida** – An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida for no more than a total of 20 days during the six-month period after the date of purchase.

An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida exclusively for flight training, repairs, alterations, refitting, or modifications. The days the aircraft remains in Florida for these purposes are not included in the nonresident's 20-day period. See Tax Information Publication (TIP) 10A01-11 issued on June 29, 2010.

**Repairs, Maintenance, Parts, and Labor** – Replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing or rotary wing aircraft (helicopters) with a certified maximum takeoff weight of more than 2,000 pounds are exempt from sales and use tax. Dealers who make tax-exempt charges for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of aircraft over 2,000 pounds are required to document the Federal Aviation Administration registration number ("N-number") and the maximum certified takeoff weight of the eligible aircraft on the bill of sale, invoice, or other tangible evidence of sale.

**Fixed Wing Aircraft Sales or Leases** – The sale or lease of fixed wing aircraft having a maximum certified takeoff weight of more than 15,000 pounds and used by a "common carrier," as defined in Section 121 or 129 Federal Aviation Administration Regulations, is exempt from sales and use tax.

### **Penalty and Interest**

Anyone who purchases an aircraft and obtains a tax exemption as a nonresident purchaser is subject to Florida use tax, discretionary sales surtax, interest, and penalties (including a mandatory penalty equal to the tax) when:

- The aircraft remains in Florida more than 10 days from the date of purchase;
- The aircraft remains in Florida more than 20 days from the date that the repairs or alterations were completed;
- The aircraft returns to Florida within six (6) months from the date of purchase and remains in Florida more than 20 days;
- The aircraft remains in Florida upon completion of flight training, repairs, alterations, refitting, or modifications; or
- The nonresident purchaser does not furnish the Department the required documentation.

A purchaser who attempts to evade tax by submitting a fraudulent affidavit is subject to the tax due, interest, and a mandatory 200 percent penalty (according to section 213.29, Florida Statutes). The purchaser is also subject to a fine of up to \$5,000 and up to 5 years in prison.

### **Reference Material**

**Tax Laws** – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications.

**Brochures** – Download these brochures from our "Forms and Publications" page:

- *Florida's Sales and Use Tax* (GT-800013)
- *Florida's Discretionary Sales Surtax* (GT-800019)
- *Sales and Use Tax on Aircraft Information for Dealers and Brokers* (GT-800009)

Information, forms, 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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