

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-15 FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULES 12A-15.0035 AND 12A-15.004

12A-15.0035 Aircraft, Boats, Motor Vehicles, and Mobile Homes.

(1) through (3) No change.

(4) AIRCRAFT AND BOATS.

(a)1. A registered aircraft or boat dealer who makes a sale of an aircraft or boat is required to collect surtax when the aircraft or boat is delivered to a location within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs. When the aircraft or boat is delivered within a county not imposing a surtax, the selling dealer is not required to collect surtax.

2. The sale of a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., to the same purchaser, at the same time, and included in the same invoice, is deemed to occur in the county where the purchaser resides, as identified on the registration or title documents for the boat and the boat trailer. The dealer is required to collect surtax at the rate imposed by the county where the residence address of the purchaser is located.

(b) through (c) No change.

(5) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS., s. 29, Ch. 2024-158, LOF. History—New 4-17-03, Amended _____.

12A-15.004 Specific Limitations.

(1) through (2) No change.

(3) When multiple items of tangible personal property are sold by a dealer to the same purchaser at the same time, the \$5,000 limitation applies when the sale or purchase is a single sale that meets the requirements of

paragraph (a) and is a sale of items normally sold in bulk or items that comprise a working unit, or a part of a working unit, that meets the requirements of paragraph (b).

(a) No change.

(b) ITEMS NORMALLY SOLD IN BULK OR ITEMS THAT COMPRISE A WORKING UNIT. A single sale must be a sale of items of tangible personal property that meets at least one of the following conditions:

1. through 2. No change.

3. The items are normally sold in single sale by the seller to the purchaser for use in the normal business practice of the purchaser as an integrated unit; ~~or~~

4. The items are component parts that have no utility unless assembled with each other to form a working unit or part of a working unit; or

5. The items are a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., sold to the same purchaser, at the same time, and included in the same invoice.

(c) through (d) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055 FS., s. 29, Ch. 2024-158, LOF. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03,_____.