



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 31, 2025

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rules 12A-1.007, .097, and .110, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 20, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)  
**Subject:** Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1  
**Date:** Friday, January 31, 2025 11:19:51 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[12-6.pdf](#)  
[12-6 Rule Text.docx](#)  
[12-21.pdf](#)  
[12-21 Rule Text.docx](#)  
[12-29.pdf](#)  
[12-29 Rule Text.docx](#)  
[12A-1.pdf](#)  
[12A-1 Rule Text.docx](#)  
[12A-15.pdf](#)  
[12A-15 Rule Text.docx](#)  
[12A-19.pdf](#)  
[12A-19 Rule Text.docx](#)  
[12B-7.pdf](#)  
[12B-7 Rule Text.docx](#)  
[12B-8.pdf](#)  
[12B-8 Rule Text.docx](#)  
[12C-1.pdf](#)  
[12C-1 Rule Text.docx](#)  
**Importance:** High

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON  
President



Representative Tobin Rogers "Toby" Overdorf, Chair  
Senator Erin Grall, Vice Chair  
Senator Mack Bernard  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Tina Scott Polsky  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

DANIEL PEREZ  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:** Sales and Use Tax  
**Rule No(s):** 12A-1.007, .097, .110  
**File Control No:** 195351

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/31/2025

This certification expires after: 2/7/2025

Certifying Attorney: Jamie Jackson

**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 31, 2025

Alexandra Leijon  
Administrative Code and Register Director  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles  
12A-1.097, F.A.C., Public Use Forms  
12A-1.110, F.A.C., Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit  
(*New Title*)

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Bldg. One, Room 1-2600  
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-1.007

12A-1.097

12A-1.110

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
21

\_\_\_\_\_  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-1.007

12A-1.097

12A-1.110

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.007, 12A-1.097 AND 12A-1.110

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporate the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and remove provisions rendered obsolete by the amendment. The proposed amendments to Rule 12A-1.007, F.A.C., also provide that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

The proposed amendments to Rule 12A-1.007, F.A.C., also incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and provide that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit-new title), reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F. Also, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms),



adopt, by references, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), are necessary to reflect paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and to remove provisions rendered obsolete by the amendments. The proposed amendments are also necessary to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments are necessary to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), are necessary to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F. Also, the proposed amendments to Rule 12A-1.097, F.A.C., are necessary to adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol.50, No.150, pp. 2762-2763), to advise the public of draft changes to Rules 12A-1.007, 12A-1.097, and 12A-1.110, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received during the workshop.

The Department requested that written comments be provided by the close of business on August 23, 2024. Comments were received in a letter dated November 13, 2024. The Department reviewed the comments and determined that no changes are warranted based on comments received.

### SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rules 12A-1.007, 12A-1.097 and 12A-1.110, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, pp. 4644-4645). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, p. 4662) to correct the address for the public meeting.

### SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 19, 2024 (Vol. 50, No. 246, pp. 4780-4791), to advise the public of the proposed changes to Rules 12A-1.007, 12A-1.097 and 12A-1.110, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

Prior to adoption and certification, technical changes were included in subparagraphs 12A-1.007(9)(a)5. and (10)(a)4., F.A.C., in the suggested affidavits to insert bullets in the list of requirements for the selling dealer, to paragraphs 12A-1.097(10)(a) and (b), F.A.C., to correct the effective date of the two forms, and to subsection 12A-1.097(21), F.A.C., to underline (21) as the new number for the subsection.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.007, 12A-1.097 AND 12A-1.110

**12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.**

(1) through (8) No change.

(9) Boats.

(a) ~~Effective September 1, 1992:~~

(a)1. No sales or use tax is due on the sale in Florida this state of a new or used boat by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the boat when the conditions of subparagraph 212.05(1)(a)2., F.S., are met. Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is considered the selling dealer for purposes of this paragraph, which meets all the following conditions:

~~a. The boat is of a class or type which would be required to be registered, licensed, titled, or documented in this state or by the United States Government; and,~~

~~b. The sale is by or through a registered dealer who is the holder of a valid dealer's certificate of registration issued by the Florida Department of Revenue. Where there is a listing broker for the seller and a broker for the purchaser, the purchaser's broker shall be considered the selling dealer for purposes of this paragraph; and,~~

~~c. The purchaser removes the boat from this state within 10 days after the date of purchase or, if the boat is repaired or altered, within 20 days after completion of the repairs or alterations; and,~~

~~d. The purchaser at the time of taking delivery of the boat is not a resident of the State of Florida and does not make his permanent place of abode in Florida; and,~~

~~e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the boat will be used; and,~~

~~f. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~g. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,~~

~~h. The purchaser within 30 days of the boat's departure from Florida furnishes the Department proof of timely removal of the boat from Florida. The documentary proof of removal may be in the form of invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat and evidence its removal within the time period specified in sub-subparagraph e.; and,~~

~~i. The purchaser within 90 days of the date of purchase provides the Department with written proof that the boat was licensed, registered, titled, or documented outside this state; and,~~

~~j. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the boat from this state within the time limit set in this paragraph, that no use will be made of the boat in this state other than to move the boat expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the boat, and that the boat will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,~~

~~k. The seller provides to the Department within 30 days of the date of purchase a copy of the sales invoice, bill of sale and/or closing statement, and the original removal affidavit signed by the purchaser; and,~~

~~l. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.~~

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

~~AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL  
FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER~~

I, the undersigned, hereby affirm that:

- ~~• I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,~~
- ~~• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,~~
- ~~• I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,~~
- ~~• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~
- ~~• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:~~

~~(-) Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~

~~(-) Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone Number ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year)

DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Hull No. \_\_\_\_\_ ( ) New ( ) Used

Name of Vessel \_\_\_\_\_

State/Country Registration and/or Coast Guard Documentation Number \_\_\_\_\_

Sales Price \_\_\_\_\_ Trade In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3.a. The nonresident purchaser of a boat of five net tons of admeasurement or larger may apply to the selling dealer for a decal set to allow the boat to remain in Florida for 90 days after the date of purchase as a qualifying boat. Boat dealers registered with the Department may purchase decal sets by submitting an Application/Order Form for Boat Decal Sets (Form DR-42, incorporated by reference in Rule 12A-1.097, F.A.C.) with payment of \$20 per decal set to the Department. In the event the purchaser fails to provide to the Department documentation required under sub-subparagraphs h. and i. of subparagraph 1., the Department shall proceed against the purchaser for payment of the tax, penalty, and interest.

b. The nonresident purchaser of a qualifying boat may also apply to the selling dealer within 60 days after the date of purchase for an extension decal set for \$425.00, to allow the qualifying boat to remain in Florida for an additional 90 days. To obtain the extension decal set, the nonresident purchaser and the selling dealer must submit

an Application for Extension of 90-Day Decal to 180 days (Form DR-42E, incorporated by reference in Rule 12A-1.097, F.A.C.) with payment to the Department. A qualifying boat displaying an extension decal before the original 90-day decal expires allows the qualifying boat to remain in Florida for a total of 180 days after the date of purchase. In the event the seller fails to maintain the records required under sub-subparagraphs j. and l. of subparagraph 1., the Department shall proceed against the seller for payment of the tax, penalty, and interest.

4. The selling dealer must provide to the Department within 30 days after the date of sale a copy of the sales invoice, bill of sale, closing statement, and the original affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, or closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of a boat purchased in Florida may permit the boat to be returned to this state for repairs within 6 months from the date of departure without the boat being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the boat so long as he removes the boat from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel or dockage charges issued by out-of-state vendors or suppliers, which specifically identify the boat and which are dated within 20 days after completion of the repairs.

5. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL  
FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below and (mark which of the following applies):

( ) I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.

( ) I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

( ) I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

( ) Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.

( ) Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

( ) Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue:

( ) Within 30 days after the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.

( ) Within 90 days after the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida, and, upon receipt, proof of license, title, registration, or documentation outside Florida.

Name of Purchaser \_\_\_\_\_



Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone Number ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year)

DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Hull Identification No. \_\_\_\_\_ ( ) New ( ) Used

Department of Revenue Decal Number (if issued) \_\_\_\_\_ Expiration Date \_\_\_\_\_

Department of Revenue Extension Decal Expiration Date (if issued) \_\_\_\_\_

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Purchaser)

Selling dealers must:

- Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.
- Retain a copy of the signed affidavit for their records.
- Provide the nonresident purchaser a copy of the signed affidavit.

~~For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which may establish Florida residency or domicile, but which are not alone conclusive, are ownership of a Florida~~

~~residence, having Florida licenses (driver's license and/or other forms of licenses), or declaration of Florida residency on Federal or state tax returns.~~

6.a. In the event the nonresident purchaser fails to provide to the Department the documents required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (9)(a)5., the Department will proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat.

~~Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:~~

~~Florida Department of Revenue~~

~~General Tax Administration MS 1-2800~~

~~P.O. Box 6417~~

~~Tallahassee, Florida 32314-6417.~~

b. In the event the selling dealer fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (9)(a)4., the Department will proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

7. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to establish Florida residency or domicile, but alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license or other forms of licenses), or declaration of Florida residency on federal or state tax returns.

8. Documents, as required in this paragraph to be provided to the Department, are to be mailed to:

Florida Department of Revenue

General Tax Administration MS 1-2800

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(b) No change.

(c) The occasional or isolated sale of a boat of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the complete boat rig, which includes the boat and its motor, trailer, and accessories, if any. However, the tax applies only to the boat and trailer, if the seller separately describes each of the other components and separately itemizes the sales price of each component on the sales invoice ~~and the sales invoice is sworn to before a notary~~. Inboard machinery used to propel or power a boat and accessories attached to a boat or trailer are taxable. Sales of components of a boat rig by a person registered or required to be registered as a dealer are taxable.

(d) through (e) No change.

(10) Aircraft.

~~(a)1. No sales or use tax is due on the sale in Florida of new or used aircraft by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the aircraft when in this state unless the selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft and the sale is made under the conditions of subparagraph 212.05(1)(a)2., F.S., are met specified in paragraph (b), (c), or (d). Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is shall be considered the selling dealer for purposes of this subsection.~~

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

~~(b)1. Effective September 1, 1992, tax applies to all sales of aircraft in this state unless all the following conditions are met:~~

~~a. The selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft.~~

~~b. The purchaser at the time of taking delivery of the aircraft is a nonresident of the State of Florida and does not make his permanent place of abode in Florida; and,~~

~~c. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the aircraft will be used; and,~~

~~d. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~e. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,~~

~~f. The purchaser removes the aircraft from Florida within 10 days following the date of purchase or, if the aircraft is immediately placed in a registered repair facility, within 20 days following the completion of the repairs or alterations; and,~~

~~g. The purchaser within 30 days of the aircraft's departure from Florida furnishes the Department proof of timely removal of the aircraft from Florida. The documentary proof of removal may be in the form of invoices for fuel, tie-down charges, or hangar charges issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the aircraft, including the FAA registration number, and constitute evidence that the aircraft was removed from Florida within the time period specified in subparagraph 6.; and,~~

~~h. The purchaser, within 90 days of the date of purchase, provides the Department with written proof that the aircraft was licensed, registered, or documented outside this state; and,~~

~~i. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the aircraft from this state within the time limit set in this paragraph, that no use will be made of the aircraft in this state other than to move the aircraft expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the aircraft, and that the aircraft will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,~~

~~3.j. The selling dealer must provide ~~seller provides~~ to the Department within 30 days ~~after~~ of the date of sale ~~purchase~~ a copy of the sales invoice, bill of sale, ~~and/or~~ closing statement, and the original ~~removal~~ affidavit signed by the purchaser. ~~The selling dealer must maintain the sales invoice, bill of sale, closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.; and,~~~~

~~k. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.~~

~~4.2.~~ The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM

THE STATE OF FLORIDA BY A ~~THE~~ NONRESIDENT PURCHASER

~~AFFIDAVIT~~

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below and (mark which of the following applies):

I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.

I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):

Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days after the date of purchase.

Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from

Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue:

( ) Within 30 days after the date of removal of the identified aircraft from Florida, invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida; and

( ) Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A-1.007(10), F.A.C., and Section 212.05, F.S.; and,~~

~~• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,~~

~~• I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,~~

~~• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

~~• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other~~

~~documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:~~

~~( ) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~

~~( ) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone No. ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year)

**DESCRIPTION OF AIRCRAFT**

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Serial No. \_\_\_\_\_ ( ) New ( ) Used

Tail Number(s) \_\_\_\_\_

~~State/Country Registration and/or U.S. FAA Registration Number \_\_\_\_\_~~

~~Sales Price \_\_\_\_\_ Trade In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_~~

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Purchaser)

Selling dealers must:

- Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale ~~Original to be submitted~~ to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.
- Retain a copy of the signed affidavit for their records.
- Provide the nonresident purchaser a copy of the signed affidavit.

~~1<sup>st</sup> copy to be retained by the dealer and made part of the dealer's records.~~

~~2<sup>nd</sup> copy: Purchaser's copy.~~

~~5.3~~-a. In the event the nonresident purchaser fails to provide to the Department ~~the documents~~ documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (1)(a)4. ~~sub-subparagraphs g. and h.,~~ the Department ~~will~~ shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the aircraft.

b. In the event the selling dealer ~~seller~~ fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (1)(a)3. ~~sub-subparagraphs i. and k.,~~ the Department ~~will~~ shall proceed against the seller for payment of the tax, penalty, and interest due on the purchase of the aircraft.

~~4. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of an aircraft purchased in Florida may permit the aircraft to be returned to this state for repairs within 6 months from the date of departure without the aircraft being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the aircraft so long as he removes the aircraft from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel, tie down, or hangar charges issued by out of state vendors or suppliers, which specifically identify the aircraft and which are dated within 20 days after completion of the repairs.~~

~~6.5~~. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person ~~him~~, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to ~~may~~ establish Florida residency or domicile, but ~~which are not alone~~ are



not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and~~ or other forms of licenses), or declaration of Florida residency on ~~f~~ederal or state tax returns.

~~7.6.~~ Documents, as required in this paragraph to be provided to the Department, are to ~~shall~~ be mailed to ~~the~~ following address:

Florida Department of Revenue  
General Tax Administration MS 1-2800  
P.O. Box 6417  
Tallahassee, Florida 32314-6417.

(c)1. through (d)3. renumbered (b)1. through (c)3. No change.

(e) renumbered (d) No change.

(f)1. through (g)5. renumbered (e)1. through (f)5. No change.

(h) through (j) renumbered (g) through (i) No change.

(11) Mobile Homes.

(a) through (g) No change.

(h) The occasional or isolated sale of a mobile home, when such mobile home is tangible personal property within the meaning of this subsection, is taxable. The internal plumbing, heating, air conditioning, electrical systems, and attached fixtures, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are taxable when sold with the mobile home. However, tax does not apply to the occasional or isolated sale of carports, utility sheds, furniture, freezers, refrigerators, drapes, air conditioner compressor/condenser units located outside the mobile home, or other appurtenances which are sold in conjunction with the mobile home, provided the selling party to the occasional or isolated sale separately describes each appurtenance and separately itemizes the sales price of each appurtenance on the sales invoice ~~and the sales invoice is sworn to before a notary~~. If the appurtenances are not separately described and the sales price of each appurtenance is not separately itemized ~~and the sales invoice is not notarized~~, the total selling price is taxable. Sales of appurtenances by a person registered or required to be registered as a dealer are taxable.

(12) No change.

(13) Lease or Rental.

(a) No change.

(b) Commercial Motor Vehicles and Motor Vehicles Used by Businesses That Lease or Rent Motor Vehicles.

1. No change.

2. For purposes of this paragraph, the term “motor vehicle,” as defined in Section 316.003, F.S., means a self-propelled vehicle not operated upon rails or guideway. The term does not include bicycles, electric bicycles, motorized scooters, electric personal assistive mobility devices, mobile carriers, personal delivery devices, swamp buggies, or mopeds. The lease or rental of a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

a. ~~Sales or use tax is paid on the purchase price of the commercial motor vehicle by the lessor; and,~~

b. ~~The lease or rental of the commercial motor vehicle is an established business or part of an established business or the commercial motor vehicle is incidental or germane to such business.~~

3. The lease or rental of a motor vehicle used primarily in the trade or established business of the lessee or renter, or a commercial motor vehicle, and any renewals of such lease or rental, is exempt when: A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

a. The lease or rental is to one lessee or renter for a period of 12 months or longer;

b. Sales or use tax is paid on the purchase price of the commercial motor vehicle or motor vehicle by the lessor; and,

c. The lease or rental of the commercial motor vehicle or motor vehicle is an established business or part of an established business, or incidental or germane to such business.

4. A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle or motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle or motor

vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida. ~~The lease or rental of the same commercial motor vehicle to any other lessee or renter is subject to tax.~~

5. The lease or rental of the same commercial motor vehicle or motor vehicle to any other lessee or renter is subject to tax.

(c) No change.

(d) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. Except for commercial motor vehicles and motor vehicles, as provided in paragraph (b), ~~t~~The lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax.

2. through 4. No change.

(e) through (f) No change.

(14) through (28) No change.

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

*Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, 2-20-25.*

**12A-1.097 Public Use Forms.**

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		

(4)(a) DR-7	Consolidated Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776841378">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776841378</a> )	<u>02/25</u> 01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776946257">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776946257</a> )	<u>02/25</u> 6/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777141378">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777141378</a> )	<u>02/25</u> 01/20
(5)(a) DR-15	Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777041380">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777041380</a> )	<u>02/25</u> 01/20
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777246259">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777246259</a> )	<u>02/25</u> 06/24
(c) through (f) No change.		
(6) through (9) No change.		
(10)(a) DR-42	<u>Application/Order Form for Boat Decal Sets</u>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17773">http://www.flrules.org/Gateway/reference.asp?No=Ref-17773</a> )	<u>02/25</u>
(b) DR-42E	<u>Application for Extension of 90-Day Decal to 180 Days</u>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17774">http://www.flrules.org/Gateway/reference.asp?No=Ref-17774</a> )	<u>02/25</u>
(10) through (15) renumbered (11) through (16) No change.		
(17)(16) DR-1214	Application for Temporary Tax Exemption Permit ( <del>R-01/16</del> )  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777506374">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777506374</a> )	<u>02/25</u> 01/16
(17) through (19) renumbered (18) through (20) No change.		
(21)(20) DR-1214DCP	Application for Data Center Property Temporary Tax Exemption Certificate  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1779509254">http://www.flrules.org/Gateway/reference.asp?No=Ref-1779509254</a> )	<u>02/25</u> 04/18
(21) renumbered (22) No change.		
(23)(22)(a) DR-HS1	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax</u>  <del>Credit Hope Scholarship Program</del> – Contribution Election  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777641206">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777641206</a> )	<u>02/25</u> 4/0/19

(b) DR-HS2	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax</u> <u>Credit Hope Scholarship Program</u> – Dealer Contribution Collection Report <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777741207">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777741207</a>	<u>02/25 40/49</u>
(c) DR-HS3	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax</u> <u>Credit Hope Scholarship Program</u> – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1777841208">http://www.flrules.org/Gateway/reference.asp?No=Ref-1777841208</a>	<u>02/25 40/49</u>

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS\_History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25.*

**12A-1.110 Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Hope Scholarship Program.**

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Eligible contribution” or “contribution” means a monetary contribution, as defined in Section 212.1832, F.S., from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from

someone other than a dealer, to an eligible nonprofit scholarship-funding organization ~~to be used as provided~~ under the Florida Tax Credit Hope Scholarship Program established under Section 1002.395, F.S.

~~(b)~~ “Department” means the Florida Department of Revenue.

~~(b)(e)~~ “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in Section 1002.395(2) ~~1002.40(2)(e)~~, F.S.

~~(c)(d)~~ “Motor vehicle” has the same meaning as provided in Section 320.01(1)(a) ~~1002.40(2)(g)~~, F.S., but does not include a heavy truck, truck tractor, trailer, or motorcycle.

~~(d)(e)~~ “Program” means the Florida Tax Credit Hope Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S. ~~under Section 1002.40, F.S.~~

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be accompanied by Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contribution Election (Form DR-HS1, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) through (d) No change.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must be reported to both the organization and the Department using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (Form DR-HS2, incorporated by reference in Rule 12A-1.097, F.A.C.) no later than the date returns filed under Section 212.11, F.S., are due for the period in which the contributions are received. The fastest and easiest way to submit the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report to the Department is online at ~~www.floridarevenue.com/taxes/sfo~~. Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) No change.

(c) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by Section 212.1832(3)(f) ~~4002.40(13)(g)~~, F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(d) No change.

(4) Reporting of contributions by participating eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received during each calendar month using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20<sup>th</sup> day of the month following the month of collection. If the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20<sup>th</sup>.

(b) The fastest and easiest way to complete the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at [www.floridarevenue.com/taxes/sfo](http://www.floridarevenue.com/taxes/sfo). Organizations ~~Dealers, designated agents, and private tag agents~~ may also report by using a paper report made available on the Department's website.

*Rulemaking Authority 213.06(1) ~~4002.40(16)~~ FS. Law Implemented 212.05, 212.1832, ~~4002.40(13)~~ FS. History–  
New 10-28-19, 2-20-25.*

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-1.097, F.A.C., have been:

(1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title Name</u>
DR-7	Consolidated Sales and Use Tax Return
DR-7N	Instructions for Consolidated Sales and Use Tax Return
DR-15CON	Consolidated Summary – Sales and Use Tax Return
DR-15	Sales and Use Tax Return
DR-15N	Instructions for DR-15 Sales and Use Tax Returns
DR-42	Application/Order Form for Boat Decal Sets
DR-42E	Application for Extension of 90-Day Decal to 180 Days
DR-1214	Application for Temporary Tax Exemption Permit
DR-1214DCP	Application for Data Center Property Temporary Tax Exemption Certificate
DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election
DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report
DR-HS3	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization



Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



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Signature, Person Authorized to Certify Rules

General Counsel

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Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Tonya Fulford](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12A-1.097 Reference Material for Rule Adoption Approved  
**Date:** Friday, January 31, 2025 10:08:47 AM

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Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-1.097

Reference Number: Ref-17768; Reference Name: DR-7 - Consolidated Sales and Use Tax Return

Reference Number: Ref-17769; Reference Name: DR-7N -Instructions for Consolidated Sales and Use Tax Return

Reference Number: Ref-17770; Reference Name: DR-15 - Sales and Use Tax Return

Reference Number: Ref-17771; Reference Name: DR-15CON - Consolidated Summary – Sales and Use Tax Return

Reference Number: Ref-17772; Reference Name: DR-15N - Instructions for DR-15 Sales and Use Tax Returns

Reference Number: Ref-17773; Reference Name: DR-42 - Application/Order Form for Boat Decal Sets

Reference Number: Ref-17774; Reference Name: DR-42E - Application for Extension of 90-Day Decal to 180 Days

Reference Number: Ref-17775; Reference Name: DR-1214 - Application for Temporary Tax Exemption Permit

Reference Number: Ref-17776; Reference Name: DR-HS1 - Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election

Reference Number: Ref-17777; Reference Name: DR-HS2 - Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report

Reference Number: Ref-17778; Reference Name: DR-HS3 - Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization

Reference Number: Ref-17795; Reference Name: DR-1214DCP - Application for Data Center Property Temporary Tax Exemption Certificate

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Administrative Code and Register Staff  
Florida Department of State