

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. ~~which meets all the following conditions:~~ 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.

~~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 c.; 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 5., the Department will proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat.

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 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 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 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 of 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.

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 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 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 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~~ 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~~ Federal 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)1. renumbered (b)1. through (c)1. No change.

(e) renumbered (e) No change.

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

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

(11)(a) through (g)4.b. 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), tThe 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) No change.

(14) through (28) No change.

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., s. 28, Ch. 2024-158, LOF. 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,_____.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378)	__ 01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 46257)	__ 06/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378)	__ 01/20
(5)(a) DR-15	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41380)	__ 01/20
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX)	__ 06/24

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(c) through (f) No change.		
(6) through (9) No change.		
<u>(10)(a) DR-42</u>	<u>Application/Order Form for Boat Decal Sets</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
<u>(b) DR-42E</u>	<u>Application for Extension of 90-Day Decal to 180 Days</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	<u>07/24</u>
(10) through (15) renumbered (11) through (16) No change.		
<u>(17) (16) DR-1214</u>	<u>Application for Temporary Tax Exemption Permit (R-01/16)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 06374)	<u>___ 01/16</u>
(17) through (19) renumbered (18) through (20) No change.		
(21)(20) DR-1214DCP	Application for Data Center Property Temporary Tax Exemption Certificate (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 09254)	<u>___ 04/18</u>
(21) renumbered (22) No change.		
<u>(23)(a) (22)(a)</u> DR-HS1	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contribution Election</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 11206)	<u>___ 10/19</u>
(b) DR-HS2	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Dealer Contribution Collection Report</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 11207)	<u>___ 10/19</u>
(c) DR-HS3	<u>Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 11208)	<u>___ 10/19</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), 1002.40(16) 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), 1002.40(13) FS., s. 28, Ch. 2024-158, s. 1, Ch. 2024-163, LOF. 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, _____.

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)(e), 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 under Section 1002.40, F.S. related to the motor vehicles sales tax credit under Section 212.1832, 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)3. 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 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(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. 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) ~~402.40(16)~~ FS. Law Implemented 212.05, 212.1832, ~~402.40(13)~~ FS., s. 1,

Ch.2024-163, LOF. ~~L.O.F.~~ History–New 10-28-19,_____.