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Section IV Emergency Rules

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
12AER24-5 Aircraft, Boats, Mobile Homes, and Motor Vehicles

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, Laws of Florida (L.O.F.), authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of section 212.05(1)(a) and (c), F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024. This law provides changes regarding the exemption for boats and aircraft sold in Florida to nonresident purchasers and the ability for a leasing company to pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.05(1)(a) and (c), F.S.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 28, Chapter 2024-158, L.O.F. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

Emergency Rule 12AER24-5, Aircraft, Boats, Mobile Homes, and Motor Vehicles, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2271-2278). On August 1, 2024 (Vol. 50, No. 150, pp. 2762-2763), the Department published a Notice of Rule Development for Rule 12A-1.007, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-1.007, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-5. Section 61, Chapter 2024-158, L.O.F., specifically provides for the renewal of the emergency rule pending procedures to revise the permanent rule addressing the same subject of the

emergency rule. Therefore, pursuant to the provisions of section 61, Chapter 2024-158, L.O.F., Emergency Rule 12AER24-5 is renewed.

SUMMARY: Emergency Rule 12AER24-5, Aircraft, Boats, Mobile Homes, and Motor Vehicles, incorporates the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024, and removes provisions rendered obsolete by the amendment. The emergency rule provides 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.

Emergency Rule 12AER24-5 also incorporates the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., effective July 1, 2024. The emergency rule 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.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER24-5 12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

- (1) through (8) No change.
- (9) Boats.

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

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.

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.

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 Emergency Rule 12AER24-6, F.A.C.) with payment of \$20 per decal set to the Department.

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 Emergency Rule 12AER24-6, 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.

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,

e. 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 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,

4.k. 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, or and/or closing statement, and the original removal affidavit signed by the purchaser; and,

l. The selling dealer must maintain seller maintains the sales invoice, bill of sale, or 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 five 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.

5.2. 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 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 (mark which of the following applies):

() Within 30 days of 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 of 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.

~~• 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

Identification # No. _____ () New () Used

Department of Revenue Decal Number (if issued) _____

Expiration Date _____

Department of Revenue Extension Decal Expiration Date (if issued) _____

Name of Vessel _____

State _____ 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.

~~6.3-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 sub-subparagraphs h. and i. of subparagraph 5. 4., the Department will shall 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 seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in sub-subparagraphs j. and l. of subparagraph 4. 4., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

~~4.~~ 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.~~

~~7.5.~~ 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 Federal or state tax returns.

~~8.6.~~ 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.

(b) through (e) No change.

(10) Aircraft.

~~(a)1.~~ No sales or use The tax is due on the sale in Florida of new or used applies to all sales of 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,~~

~~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 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, or and/or closing statement, and the original removal affidavit signed by the purchaser; and,~~

~~k. The selling dealer must maintain seller maintains the sales invoice, bill of sale, or 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 five 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 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 (mark which of the following applies):

() 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)

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.

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 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) through (j) No change.
- (11) through (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. For purposes of this paragraph, the term "commercial motor vehicle," as defined in Section 316.003(14)(a), F.S., means any self-propelled or towed vehicle used on the public highways in commerce to transport passengers or cargo, if such vehicle has a gross vehicle weight rating of 10,000 pounds or more.

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.

~~3.2.~~ 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 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. The lease or rental is to one lessee or renter for a period of 12 months or longer.

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

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

~~4.3.~~ 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.

~~5.4.~~ 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), ~~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) No change.

(14) through (28) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, LOF. 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, 7-1-24, Renewed 1-1-25.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: January 1, 2025

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]