

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:  
12AER24-7 Aircraft, Boats, Motor Vehicles, and Mobile Homes

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 212.054(3)(a), F.S., as amended by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024, regarding the discretionary sales surtax limitation on the sale of a boat and the corresponding trailer sold to the same purchaser, at the same time, and included in the same invoice. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the amendments to section 212.054(3)(a), 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 29, 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 12AER24-7, Aircraft, Boats, Motor Vehicles, and Mobile Homes, as adopted on July 1, 2024, and noticed in the Florida Administrative Register on June 27, 2024 (Vol. 50, No. 126, pp. 2278-2279). On August 1, 2024 (Vol. 50, No. 150, p. 2763), the Department published a Notice of Rule Development for Rule 12A-15.0035, F.A.C., pursuant to Section 120.54(2), F.S. Proposed Rule 12A-15.0035, F.A.C., if adopted, would address the same topic as Emergency Rule 12AER24-7. 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 12AER24-7 is renewed.

SUMMARY: Emergency Rule 12AER24-7, Aircraft, Boats, Motor Vehicles, and Mobile Homes, incorporates the provisions of subparagraph 212.054(3)(a)3., F.S., added by section 29, Chapter 2024-158, L.O.F., effective July 1, 2024. This emergency rule provides that a sale of a boat and the corresponding trailer identified as a motor vehicle is deemed to

occur in the county where the purchaser resides, and discretionary sales surtax is due at the surtax rate imposed by the county where the residence address of the purchaser is located.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

**12AER24-7 12A-15.0035 Aircraft, Boats, Motor Vehicles, and Mobile Homes.**

- (1) through (3) No change.
- (4) AIRCRAFT AND BOATS.

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

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

- (b) through (c) No change.
- (5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2025  
*Rulemaking Authority 212.18(2), 213.06(1) FS., s. 61, Ch. 2024-158, L.O.F. Law Implemented 212.02(19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS., s. 29, Ch. 2024-158, L.O.F. History—New 4-17-03, Amended 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

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