



Tax Information Publication

TIP

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Discretionary Sales Surtax on Sales of Boats and Trailers

Effective July 1, 2024, a boat and corresponding boat trailer identified as a motor vehicle pursuant to section 320.01(1), Florida Statutes (F.S.), that are sold to the same purchaser, at the same time, and included on the same invoice are considered a single item for purposes of determining the amount of discretionary sales surtax (local sales tax) due. In addition, the discretionary sales surtax rate that applies to such a sale is the surtax rate imposed in the county in which the purchaser resides, as identified on the registration or title documents.

Calculation Example of State and Local Tax

On July 1, 2024, a registered boat dealer located in County A (a Florida county imposing a 1% surtax) sells a boat and corresponding boat trailer identified as a motor vehicle pursuant to s. 320.01(1), F.S., with a total sales price of \$55,000 to a purchaser who takes delivery of the boat and trailer at the dealer's business location in County A on the same date. The purchaser's address on the registration or title documents is located in County B, which imposes a surtax rate of 1.5%.

The dealer is required to collect Florida's 6% state sales tax rate on \$55,000 and County B's surtax rate of 1.5% on \$5,000.

$$\begin{array}{r} \$55,000 \text{ (sales price)} \\ \times \quad 0.06 \text{ (state sales tax rate)} \\ \hline \$3,300 \text{ (state sales tax due)} \end{array} + \begin{array}{r} \$5,000 \text{ (amount subject to surtax)} \\ \times \quad 0.015 \text{ (surtax rate in County B)} \\ \hline \$75.00 \text{ (surtax due)} \end{array} = \$3,375 \text{ (total tax due)}$$

The maximum amount of sales tax (state and discretionary sales surtax) imposed on the sale of a boat remains \$18,000. For more information about the maximum tax, review [Tax Information Publication 10A01-07](#)

References: Section 29, Chapter 2024-158, Laws of Florida

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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