



Tax Information Publication

TIP

Number:
26ADM-03

Date Issued:
May 13, 2026

Changes to Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit

A new eligible nonprofit scholarship-funding organization (SFO) has been approved to participate in the [Florida Tax Credit Scholarship Program for Motor Vehicle Sales Tax Credit](#). The credit program allows purchasers of motor vehicles the opportunity to make a monetary contribution of up to \$105 per vehicle to an SFO and receive a credit against the state sales tax due at the time of purchasing or registering a motor vehicle in Florida.

The Florida Department of Revenue (Department) has revised [Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Contribution Election \(Form DR-HS1\)](#) to reflect the change. Effective immediately, registered motor vehicle dealers, county tax collectors, and private tag agencies are to provide purchasers of motor vehicles with the attached revised Form DR-HS1, which allows a purchaser to select one of the two participating SFOs.

The Department has also revised the paper and electronic [Florida Tax Credit Scholarship Program Motor Vehicles Sales Tax Credit Dealer Contribution Collection Report \(Form DR-HS2\)](#). A copy of the revised Form DR-HS2 is attached.

When contributions collected during a reporting period are designated to more than one SFO, motor vehicle dealers, county tax collectors, and private tag agencies will need to submit a separate Form DR-HS2 for each SFO designated.

References: Section 1002.395, Florida Statutes; Rules 12A-1.097 and 12A-1.110, Florida Administrative Code

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 written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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