



Tax Information Publication

TIP

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Exemption for Motor Vehicles Imported from a Foreign Country by Active Armed Forces Personnel

Beginning July 1, 2015, the registration or titling in Florida of a motor vehicle imported from a foreign country by an active member of the United States Armed Forces, or his or her spouse, is exempt from use tax when each of the following conditions are met:

- The vehicle was purchased and used in a foreign country for six months or longer before being imported into Florida;
- the vehicle is registered or titled in Florida for personal use by the active member or his or her spouse; and
- at the time of registration or titling of the motor vehicle, proof is provided of the member's active status in the armed forces, and if the vehicle is being registered by or to include the name of a spouse, verification of the spouse's relationship to the active member.

This exemption does not apply to any fees or charges mandated by the state, its subdivisions, or any state or licensed tag agency or office, as a requisite to the registration or titling of the vehicle.

Reference: Section 212.08(7)(nnn), Florida Statutes

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 our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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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