

Florida Department Of Revenue  
Tax Information Publication

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Payment of Surtax on a Boat Purchased from a Non-Dealer

Any person who purchases a boat that is required to be registered, licensed, or titled in Florida, or documented by the U.S. Government, from a seller who is not a registered sales tax dealer must pay use tax and discretionary sales surtax (if applicable) to the county tax collector when the boat is titled or registered. If the registration indicates an address in a county other than the county in which the tax collector is located, it is presumed that delivery of the boat took place in the county corresponding to that address. Surtax at the rate imposed in the county shown in the address on the registration will be due at the time the boat is registered. If the purchaser can provide evidence that use of the boat will be exclusively outside the county indicated on the registration, then the surtax rate of the county of use would be imposed.

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 more information call Tax Information Services, Monday Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at  
<http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850 922-3676,  
twenty-four hours a day, seven days a week, using your fax  
machine handset and follow the instructions.

References:

Section 212.054(3), F.S.