



## Tax Information Publication

# TIP

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September 7, 2018

### **New Hope Scholarship Program Begins October 1, 2018**

The Hope Scholarship Program provides a public-school student who was subjected to an incident of violence or bullying at school the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment.

#### **Making a Contribution**

Beginning October 1, 2018, anyone who purchases or registers a motor vehicle (as defined below) in Florida may designate \$105 of the state sales tax due at the time of purchase or registration to an eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program. If the state sales tax due is less than \$105, the designated amount is the full amount of state sales tax due.

"Motor vehicle" means any automobile, truck with a net vehicle weight of 5,000 pounds or less and any other vehicle operated on the roads of Florida, used to transport persons or property, and propelled by power other than muscular power. Heavy trucks, truck tractors, trailers, motorcycles, and mopeds are not "motor vehicles" for purposes of the Hope Scholarship Program.

Motor vehicle dealers, private tag agencies, and county tax collectors are required to provide a *Hope Scholarship Program - Contribution Election* (Form DR-HS1) form to each purchaser or registrant of a qualified motor vehicle. If the purchaser or registrant chooses not to contribute, Form DR-HS1 does not need to be completed or retained.

The dealer, agency, or county tax collector receiving the contribution must remit the contribution directly to the designated eligible nonprofit scholarship-funding organization. Contributions collected during a reporting period must be paid to the designated organization no later than the date the sales and use tax return for the reporting period is due to the Department by the dealer, agency, or county tax collector.

#### **Reporting Contributions**

##### *Motor Vehicle Dealers, Private Tag Agencies, and County Tax Collectors*

Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions for the Hope Scholarship Program must report the amount of contributions received during each reporting period to the designated eligible nonprofit scholarship-funding organization and to the Department. The fastest and easiest way to complete the *Hope Scholarship Program - Dealer Contribution Collection Report* is online. You may also report by submitting the paper *Hope Scholarship Program - Dealer Contribution Collection Report* (Form DR-HS2) available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Reports by **motor vehicle dealers** and **private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.

Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in Section 219.07, Florida Statutes.

### *Nonprofit Scholarship-Funding Organizations*

Nonprofit scholarship-funding organizations receiving contributions from motor vehicle dealers, private tag agencies, and county tax collectors must file a *Hope Scholarship Program - Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization* (Form DR-HS3) with the Department each month. The report must contain the contributions received from each motor vehicle dealer, private tag agency, and county tax collector during the preceding calendar month. Reports are due to the Department on or before the 20th day of the month following the month contributions are received. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

### **Penalties**

Any motor vehicle dealer, private tag agency, county tax collector, or eligible nonprofit scholarship-funding organization that fails to file a required report is subject to a penalty of \$1,000 each month or a portion of a month, up to \$10,000.

Florida law requires the Department to notify the designated eligible nonprofit scholarship-funding organization if it determines that a motor vehicle dealer, private tag agency, or county tax collector claimed a Hope Scholarship Program sales tax credit and failed to remit the contribution to the designated eligible nonprofit scholarship-funding organization. The notification will include the name, address, federal employer identification number (FEIN), and information related to the difference between the amount of credit claimed by the motor vehicle dealer, private tag agency, or county tax collector and the contribution amount remitted to the organization.

### **Reporting Tax Credits**

For reporting periods beginning on or after October 1, 2018, **motor vehicle dealers, private tag agencies, and county tax collectors** must report the contributions of state sales tax as Hope Scholarship Credits on their sales and use tax returns. The total amount of tax due reported on the tax return for vehicle sales or registrations must include the total state sales tax due before deducting the contribution of state sales tax to the Hope Scholarship Program (see examples on next page).

For more information, visit the Department's Hope Scholarship Program web page at [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

**References: Sections 212.1832 and 1002.40, Florida Statutes; Emergency Rule 12AER18-07**

### **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](http://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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## Sales and Use Tax Return

(For Reporting Periods beginning on or after October 1, 2018)

Front of *Sales and Use Tax Return* (Form DR-15):

Certificate Number:	Sales and Use Tax Return		HD/PM Date:	/	/	DR-15 R. 08/18
<b>Florida</b>	1. Gross Sales	2. Exempt Sales	3. Taxable Amount			4. Tax Due
A. Sales/Services/Electricity	.	.	.			.
B. Taxable Purchases	<i>Include use tax on Internet / out-of-state untaxed purchases →</i>		.			.
C. Commercial Rentals	.	.	.			.
D. Transient Rentals	.	.	.			.
E. Food & Beverage Vending	.	.	.			.
Surtax Rate:		Reporting Period:				
			5. Total Amount of Tax Due			
			6. Less Lawful Deductions			
			7. Net Tax Due			
			8. Less Est Tax Pd / DOR Cr Memo			
			9. Plus Est Tax Due Current Month			
			10. Amount Due			
			<del>11. Less Collection Allowance</del>			<b>E-file/E-pay Only</b>
			12. Plus Penalty			
			13. Plus Interest			
			14. Total Amount Due			

Name  
Address  
City/St  
ZIP

**FLORIDA DEPARTMENT OF REVENUE**  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

**Report Hope Scholarship Credits on Line 16. Include the amount reported on Line 16 in the amount of lawful deductions on Line 6.**

Back of *Sales and Use Tax Return* (Form DR-15):

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer	Date	Signature of Preparer	Date
( )		( )	
Telephone Number		Telephone Number	

**Discretionary Sales Surtax - Lines 15(a) through 15(d)**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) .....	15(a). _____
15(b). Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3) .....	15(b). _____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) .....	15(c). _____
15(d). <b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4) .....	15(d). _____
16. <b>Hope Scholarship Credits</b> (included in Line 6) .....	16. _____
17. Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	17. _____
18. Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18. _____
19. Taxable Sales from <b>Amusement Machines</b> (included in Line A) .....	19. _____
20. Rural or Urban High Crime Area Job Tax Credits .....	20. _____
21. Other Authorized Credits .....	21. _____

### Tax Collector Sales and Surtax Report

(Revised October 1, 2018)

**Enter Your Information**

Total State Tax Collected:	<input style="width: 100%;" type="text"/>
Total Surtax Collected:	<input style="width: 100%;" type="text"/>
Total Tax and Surtax Collected:	<input style="width: 100%;" type="text"/>
<b>Less Hope Scholarship Credit:</b>	<input style="width: 100%;" type="text"/>
Less Refunds:	<input style="width: 100%;" type="text"/>
Tax and Surtax Due:	<input style="width: 100%;" type="text"/>
Less Credit Notice:	<input style="width: 100%;" type="text"/>
Total Tax and Surtax Due:	<input style="width: 100%;" type="text"/>
Less Collection Allowance:	<input style="width: 100%;" type="text"/>
Plus Penalty:	<input style="width: 100%;" type="text"/>
Plus Interest:	<input style="width: 100%;" type="text"/>
Total Amount Due:	<input style="width: 100%;" type="text"/>