

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.097, 12A-1.0641, 12A-1.104

**12A-1.001 Specific Exemptions.**

(1) Art sold to or ~~our~~ used by an educational institution.

(a) through (b) No change

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

AFFIDAVIT FOR EXEMPTION OF A WORK  
OF ART TO BE DONATED OR LOANED TO  
AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

~~a-~~ \_\_\_ donated to \_\_\_\_\_, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b-~~ \_\_\_ loaned to \_\_\_\_\_, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~2-~~ If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

~~3-~~ If a loan:

~~a-~~ The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.

~~• b-~~ I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.

~~• e-~~ I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution, ~~and~~

~~• d-~~ I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.

~~4-~~ A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

Name of Seller \_\_\_\_\_

Seller's Permanent Address \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

DESCRIPTION OF WORK(S) OF ART \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sales Price \_\_\_\_\_ Date of Sale \_\_\_\_\_

Name of Educational Institution \_\_\_\_\_

Institution's Address \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number \_\_\_\_\_

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated in it ~~alleged~~ are true to the best of my knowledge and belief.

\_\_\_\_\_  
(Signature of Purchaser or Authorized Agent)

~~Sworn to and subscribed before me this~~ \_\_\_\_ day of  
\_\_\_\_ (Month), \_\_\_\_ (Year).

\_\_\_\_\_  
\_\_\_\_\_  
Notary Public, State of Florida  
My commission expires: \_\_\_\_\_

~~NOTARY SEAL~~

Personally known ( )  
Produced Identification ( ) Type: \_\_\_\_\_

Original to be retained by the seller and made part of the seller's records,  
1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,  
~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.  
2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE OF ~~TO~~ A WORK  
OF ART TO AN EDUCATIONAL INSTITUTION

~~STATE OF FLORIDA~~  
~~COUNTY OF~~ \_\_\_\_\_

Personally appears the below named affiant, who being duly sworn, ~~deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, ~~that was~~ purchased in Florida or imported into Florida for the exclusive purpose of being donated to \_\_\_\_\_, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

~~2-~~ Title to the work(s) of art has been, or is being, transferred to the educational institution, effective \_\_\_\_\_ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

~~3-~~ A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor \_\_\_\_\_

Transferor's Permanent Address \_\_\_\_\_ (Street)

\_\_\_\_\_ (City) \_\_\_\_\_ (State)

DESCRIPTION OF WORK(S) OF ART \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Date Purchased \_\_\_\_\_

Name and Address of Person from Whom Purchased \_\_\_\_\_

\_\_\_\_\_

Name of Educational Institution \_\_\_\_\_

Institution's Address \_\_\_\_\_ (Street)

\_\_\_\_\_ (City) \_\_\_\_\_ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number \_\_\_\_\_

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, including all attachments, and the facts stated in it alleged are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Transferor)

Sworn to and subscribed before me this \_\_\_\_\_ day of

\_\_\_\_ (Month), \_\_\_\_ (Year).

\_\_\_\_\_

Notary Public, State of Florida

My commission expires: \_\_\_\_\_

NOTARY SEAL

Personally known ( )

Produced identification ( ) Type: \_\_\_\_\_

Original to be retained by the educational institution and made part of that institution's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Donor's copy.

(e) through (h) No change

(i) Documents and notifications required to be provided to the Department should be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(2) through (6) No change

*Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented ~~92-525(1)(b),~~  
212.02(10), (12), (16), (20), (21), 212.05, 212.08(6), (7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37,  
215.26, ~~403.715~~ FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-  
75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82,  
10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-  
20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, XX-XX-XX*

**12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.**

(1) through (5) No change

(6) Sales of Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles to a Nonresident Dealer for Resale Outside Florida.

(a) If delivery of any aircraft, boat, mobile home, motor vehicle, or other vehicle is made in Florida to a nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer who does not hold a Florida certificate of registration as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer, it is taxable unless the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer furnishes the seller an exemption certificate ~~a notarized statement~~ that the aircraft, boat, mobile home, motor vehicle, or other vehicle will be transported outside of Florida by the dealer for resale and no other purpose. The burden of obtaining this evidential matter rests with the seller, who must retain the documentation to support the exempt sale.

(b) The following is a suggested statement to be used by nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealers when purchasing any aircraft, boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government which will be transported outside of Florida for resale and no other purpose.

**SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FORM:**

**PURCHASE OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE BY  
NONRESIDENT DEALER FOR RESALE OUTSIDE FLORIDA**

DATE \_\_\_\_\_ Florida Dealer: \_\_\_\_\_

Address: \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Sales Tax No. \_\_\_\_\_

Nonresident Dealer-buyer: \_\_\_\_\_

Address: \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Sales Tax No. \_\_\_\_\_

License No. \_\_\_\_\_

Passport or Visa Number: \_\_\_\_\_

Description of each aircraft, boat, mobile home, motor vehicle, or other vehicle sold, including make, model, identification number, and selling price, sold for purposes of resale to the nonresident dealer indicated below:

STATE OF FLORIDA

County of \_\_\_\_\_

~~Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer named above; that the~~ The aircraft, boat, mobile home, motor vehicle, or other vehicle identified above listed herein will be transported outside Florida for resale and for no other purpose. I am ; and ~~that the purchaser is licensed and registered as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer in the state or country and at the address shown above.~~

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

~~Sworn and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.~~

\_\_\_\_\_

Signature of Nonresident Dealer \_\_\_\_\_

Address of Nonresident Dealer \_\_\_\_\_ (Street)

\_\_\_\_\_ (City) \_\_\_\_\_ (State)

\_\_\_\_\_

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY SEAL

My commission expires: \_\_\_\_\_

Personally known [  ]

Produced Identification [  ] Type: \_\_\_\_\_

(7) Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles Delivered to Purchaser Outside Florida.

(a) An aircraft, boat, mobile home, motor vehicle, or other vehicle may be sold tax exempt to a purchaser if delivery is accepted outside the State of Florida and an exemption certificate , ~~provided a notarized statement is~~

executed by ~~the seller~~ and buyer. The burden of obtaining this evidential matter rests with the seller, who must retain the proper documentation to support the exempt sale.

(b) The following is a suggested statement to be used by a Florida dealer when making sales of aircraft, boats, mobile homes, motor vehicles, or other vehicles which are delivered outside this state.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FOR ACCEPTANCE OF DELIVERY OF  
AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE OUTSIDE FLORIDA

Date \_\_\_\_\_

Dealer or Seller:

Name \_\_\_\_\_

Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Purchaser:

Name \_\_\_\_\_

Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Description of each aircraft, boat, mobile home, or motor vehicle sold, including make, model, identification number, and purchase price: \_\_\_\_\_

State of \_\_\_\_\_

County of \_\_\_\_\_

~~Before me, the undersigned, personally appeared the individuals whose names and addresses are shown above, and after being duly sworn certified that they are the seller and the purchaser of the aircraft, boat, mobile home, motor vehicle, or other vehicle described above, that~~ The delivery of the aircraft, boat, mobile home, motor vehicle, or other vehicle identified above was accepted outside Florida; and ~~that the aircraft, boat, mobile home, motor vehicle, or other vehicle listed hereon~~ will not be used in Florida under conditions which will subject said aircraft, boat, mobile home, motor vehicle, or other vehicle to ~~the~~ Florida sales and ~~or~~ use tax.

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

\_\_\_\_\_

Seller

\_\_\_\_\_



Signature of Purchaser \_\_\_\_\_

~~NOTARY PUBLIC, STATE OF FLORIDA~~

~~NOTARY SEAL~~

My commission expires: \_\_\_\_\_

Personally known [  ]

Produced Identification [  ] Type: \_\_\_\_\_

(8) Motor Vehicles.

(a) The sale in this state by a motor vehicle dealer of a new or used motor vehicle to a resident of another state of the United States is taxable in an amount equal to the sales tax which would be imposed on such sale in the purchaser's state of residence. A list of the sales tax rates applicable in other states and the District of Columbia is available, without cost, by one or more of the following methods: 1) writing Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) ~~visiting any local Department of Revenue Service Center to personally obtain a copy; or, 3)~~ calling the Forms Request Line during regular office hours at (850)488-6800; or, 3) 4) downloading selected forms from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms). However, such tax shall not exceed the tax that would otherwise be imposed by Chapter 212, F.S. At the time of the sale the purchaser shall execute a notarized statement of his or her intent to license the vehicle in his or her state of residence within 10 days from the date of purchase and:

1. through 4. No change

(b) through (i) No change

(j) 1. through 3. No change

4. The compiled price list is updated at intervals dependent upon the class of vehicle by Maclean Hunter Market Reporters, Inc., and the most recent version is applicable. For information regarding the compiled price list, contact the Florida Department of Revenue, Compliance Determination-Campaigns, at (850)617-8594 and, for the hearing or speech impaired, TDD at ~~1(800)DOR-TDD~~ 1(800)367-8331). A written request may be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(k) through (m) No change

(9) Boats.

(a) Effective September 1, 1992:

1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL

FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

- ~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,
- ~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,
- ~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,
- ~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,
- ~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.
- ~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

7- I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

8- I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

( ) Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

( ) Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_

Selling Dealer's Telephone Number ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year)

#### DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Hull No. \_\_\_\_\_ ( ) New ( ) Used

Name of Vessel \_\_\_\_\_

State/Country Registration and/or Coast Guard Documentation Number \_\_\_\_\_

Sales Price \_\_\_\_\_ Trade-In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Purchaser)

Sworn to and

subscribed before me

this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_

Notary Public, State of Florida

My commission expires: \_\_\_\_\_

NOTARY SEAL

Personally known [  ]

Produced Identification [  ] Type: \_\_\_\_\_

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(b) through (e) No change

(10) Aircraft.

(a) No change

(b)1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM

THE STATE OF FLORIDA BY THE NONRESIDENT PURCHASER

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(10), F.A.C., and Section 212.05, F.S.;

and,

~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,

~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,

~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.

~~7-~~ I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie-down charges, or hangar charges issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.

~~8-~~ I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:

( ) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

( ) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_

Selling Dealer's Telephone No. ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year)

DESCRIPTION OF AIRCRAFT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Serial No. \_\_\_\_\_ ( ) New ( ) Used

Tail Number(s) \_\_\_\_\_

State/Country Registration and/or U.S. FAA Registration Number \_\_\_\_\_

Sales Price \_\_\_\_\_ Trade-In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

\_\_\_\_\_

(Signature of Purchaser)

Sworn to and

~~subscribed before me~~

this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_

Notary Public, State of Florida

NOTARY SEAL

My commission expires: \_\_\_\_\_

Personally known

Produced Identification  Type: \_\_\_\_\_

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(c) No change

(d)1. No change

2. Equipment and parts installed on aircraft of foreign registry are subject to tax, unless the owner, owner's agent, or operator of the aircraft furnishes the dealer with an exemption certificate stating a notarized statement that ~~a notarized statement that~~ the aircraft was brought to the United States for the purpose of having equipment and parts installed and that upon completion of such installation, the aircraft will depart under its own power from the continental United States. The burden of obtaining this evidential matter rests with the dealer installing the equipment and parts, who must retain the proper documentation to support the exemption.

3. The following is a suggested exemption certificate statement ~~statement~~ to be used by a Florida dealer when installing parts and equipment on any aircraft of foreign registry which aircraft will depart under its own power from the continental United States upon completion of such installation.

EXEMPTION CERTIFICATE AFFIDAVIT FOR

PARTS AND EQUIPMENT INSTALLED ON AIRCRAFT OF FOREIGN REGISTRY

\_\_\_\_\_ (date)

To: \_\_\_\_\_ (dealer)

Make: \_\_\_\_\_

Model: \_\_\_\_\_

Serial Number: \_\_\_\_\_

Registration Number: \_\_\_\_\_

Country of Registration \_\_\_\_\_

I, \_\_\_\_\_, as owner, owner's agent, or operator of the above named aircraft certify said aircraft has been brought to the United States for the purpose of having repairs or maintenance performed and that upon completion of such repairs or maintenance, the aircraft will depart under its own power from the continental United States.

Owner: \_\_\_\_\_

Address: \_\_\_\_\_

Accepted by: \_\_\_\_\_ (Name of Dealer) for repair order(s)

No.(s) \_\_\_\_\_

by: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Under ~~the~~ penalties of perjury, I declare that I have \_\_\_\_\_ read the foregoing certificate, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

\_\_\_\_\_

Signature and Title of Owner, Owner's Agent, or Operator ~~owner's agent, or operator~~ of the above named aircraft

~~Sworn to and~~

~~subscribed before me~~

this \_\_\_\_\_ day of



\_\_\_\_\_, A. D.,

19\_\_\_\_

\_\_\_\_\_

Notary Public

State of Florida

(NOTARY SEAL)

Personally known

Produced Identification  Type: \_\_\_\_\_

\_\_\_\_\_

My Commission

Expires

Note: This exemption certificate affidavit is valid for one entry/departure only.

(e) No change

(f) 1. through 2. No change

3. The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1.

To assure that a qualifying modification is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(g) through (j) No change

(11) through (28) No change

*Rulemaking Authority 212.05(1), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(2), (4), (10), (14), (15), (16), (19), (20)~~, 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), ~~681.102(13)-(14), (20)-(21)~~, 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, XX-XX-XX.*

**12A-1.0071 Boats Temporarily Docked in Florida.**

(1)(a) No change

(b)1. No change

2. The 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c)1. No change

2. The following is a suggested format for an affidavit to be retained by the dealer and made a part of the dealer's records when a boat is placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

~~EXEMPTION AFFIDAVIT FOR BOATS PLACED IN A REGISTERED REPAIR FACILITY~~ ~~AFFIDAVIT~~  
STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

~~Personally appears the below named affiant, who being duly sworn, deposes and says I, the undersigned, affirm~~  
that the hereinafter described boat is under the below repair facility's ~~its~~ care, custody, and control for repairs, alterations, refitting, or modifications, and that the owner does not use the boat while in this facility.

NAME OF REPAIR FACILITY: \_\_\_\_\_

ADDRESS OF REPAIR FACILITY: \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: \_\_\_\_\_

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR  
MODIFICATIONS: \_\_\_\_\_ (Month) (Day) (Year)

NAME OF BOAT OWNER: \_\_\_\_\_

BOAT OWNER'S PERMANENT ADDRESS: \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

DESCRIPTION OF BOAT

Name of Boat \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Serial Number \_\_\_\_\_ Hull I.D. Number \_\_\_\_\_

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS TO BE MADE

\_\_\_\_\_  
Under penalty of perjury, I declare that I have read the foregoing affidavit and the facts stated are true to the best of my knowledge and belief.

Signature of Dealer Affiant: \_\_\_\_\_ (Signature of Dealer)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

\_\_\_\_\_

~~(Notary Public, State of Florida)~~

My commission expires: \_\_\_\_\_

~~NOTARY SEAL~~

Personally known

Produced Identification  Type: \_\_\_\_\_

Under ~~penalty~~ the ~~penalties~~ of perjury, I declare that I have not used the above described boat while it was in the care, custody, and control of the repair facility.

\_\_\_\_\_

Signature of Boat Owner

\_\_\_\_\_

Date

The repairs, alterations, refitting, or modifications to the above described boat are completed and the boat was released: \_\_\_\_\_

(Month) (Day) (Year)

\_\_\_\_\_

Signature of Dealer

\_\_\_\_\_

Date

3. The following is a suggested format for a certification to be retained by the dealer and made a part of the dealer's records when a sea trial is conducted by the facility on a boat, placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

SEA TRIALS OF BOATS PLACED IN A REGISTERED REPAIR FACILITY

NAME OF THE REPAIR FACILITY: \_\_\_\_\_

ADDRESS OF REPAIR FACILITY: \_\_\_\_\_ (Street)

\_\_\_\_\_ (City) \_\_\_\_\_ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: \_\_\_\_\_

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR

MODIFICATIONS: \_\_\_\_\_ (Month) (Day) (Year)

NAME OF BOAT OWNER: \_\_\_\_\_

BOAT OWNER'S PERMANENT ADDRESS: \_\_\_\_\_ (Street)  
\_\_\_\_\_ (City) \_\_\_\_\_ (State)

DESCRIPTION OF BOAT

Name of Boat \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
Serial Number \_\_\_\_\_ Hull I.D. Number \_\_\_\_\_

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, MODIFICATIONS, OR SEAWORTHINESS TO  
BE TESTED, INCLUDING THE TIME REQUIRED TO PERFORM SEA TRIAL:

---

Under ~~penalty~~ ~~the penalties~~ of perjury, I declare that the sea trial, as specified above, is necessary to test the repairs, alterations, refitting, modifications, or seaworthiness of the vessel specified, and that I have not used or permitted any use of the above described vessel for purposes other than those specified above.

\_\_\_\_\_  
(Signature of Boat Owner) (Title) (Date)

\_\_\_\_\_  
(Signature of Dealer) (Title) (Date)

The testing of the repairs, alterations, refitting, ~~or~~ modifications, or seaworthiness of the above described vessel was performed during the following time period, and we affirm the length and scope of the voyage were reasonably necessary to test the repairs or modifications:

Beginning: \_\_\_\_\_ / \_\_\_\_\_  
(Month) (Day)

\_\_\_\_\_ / \_\_\_\_\_  
(Year) (Time)

Ending: \_\_\_\_\_ / \_\_\_\_\_  
(Month) (Day)

\_\_\_\_\_ / \_\_\_\_\_  
(Year) (Time)

\_\_\_\_\_  
(Signature of Boat Owner)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature of Dealer)

\_\_\_\_\_  
(Date)

(d) through (f) No change

(2) through (3) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(t), 213.37 FS. History—New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, 3-25-20, XX-XX-XX.*

**12A-1.043 Manufacturing.**

(1) through (5) No change

(6)(a) through (c) No change

(d)1. Materials and labor may be purchased tax-exempt when the purchaser extends an exemption certificate to the vendor or supplier certifying that the materials and labor will be used directly and solely for research or development purposes, as provided in Section 212.052, F.S.

2. The following is a suggested format for an exemption certificate for purchases of materials and labor:

EXEMPTION CERTIFICATE

ITEMS OF TANGIBLE PERSONAL PROPERTY AND LABOR

USED IN RESEARCH OR DEVELOPMENT

This is to certify that purchases of tangible personal property or labor on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name) will be directly and solely used in research or development activities, as provided in Section 212.052, F.S. These research or development activities are located at:

\_\_\_\_\_  
(Street)

\_\_\_\_\_  
(City and State)

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true to the best of my knowledge and belief.

_____	_____
Purchaser's Name (Print or Type)	Purchaser's Address
_____	_____
Signature and Title	Florida Sales and Use Tax Number (if applicable)
_____	_____
Date	Federal Employer's Identification Number (if applicable)

(e)1. Machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, may be purchased or leased tax-exempt when the purchaser extends an affidavit to the vendor or supplier stating that the item(s) will be used predominantly for research or development purposes, as provided in Section 212.08(18), F.S.

2. The following is a suggested format of an affidavit to be provided to the selling dealer or lessor:

AFFIDAVIT

MACHINERY AND EQUIPMENT USED IN RESEARCH OR DEVELOPMENT

I, the undersigned individual, hereby ~~declare swear and affirm~~ that the purchase(s) or lease(s) of machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name), will be used predominantly in research or development activities, as provided in Section 212.08(18), F.S.

These research or development activities are located at:

\_\_\_\_\_  
(Street)

\_\_\_\_\_  
(City and State)

I understand that if I fraudulently issue this affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare~~ ~~swear~~ or ~~affirm~~ that I have read the foregoing affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

\_\_\_\_\_  
Purchaser's Name (Print or Type)

\_\_\_\_\_  
Signature and Title

\_\_\_\_\_  
Date  
Sworn to and subscribed before me this \_\_\_ day of \_\_\_\_\_, 20\_\_

BY \_\_\_\_\_  
~~\_\_\_\_\_~~  
~~(name of person making statement).~~

Personally Known: \_\_\_\_\_

Or Produced Identification: \_\_\_\_\_

Type of Identification Produced: \_\_\_\_\_

\_\_\_\_\_

Signature of Notary  
(Print, Type, or Stamp Commissioned Name of Notary)

(f) through (g) No change

*Rulemaking Authority 212.052(5), 212.08(18)(c), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (7), 212.052, 212.06(1), 212.08(18), 212.085, 212.12(12), ~~366.054~~ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 1-19-74, 12-26-83, Formerly 12A-1.43, Amended 1-2-89, 2-28-90, 3-20-96, 7-27-99, 10-2-01, 9-15-08, XX-XX-XX.*

**12A-1.097 Public Use Forms.**

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.



(a) Copies of these forms, except those denoted by an asterisk (\*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b) DR-1N	Registering Your Business ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1785">http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1785</a> )	<u>XX/XX</u> 03/20
(c) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1379">http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1379</a> )	<u>XX/XX</u> 01/20
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1381">http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1381</a> )	<u>XX/XX</u> 01/20
(c) through (d)	No change	
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1383">http://www.flrules.org/Gateway/reference.asp?No=Ref-____+1383</a> )	<u>XX/XX</u> 01/20
(f) through (k)	No change	
(6) through (14)	No change	
(15) DR-123	<del>Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State;</del> <u>Affidavit (R-01/16)</u>	<u>XX/XX</u> 01/16

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____06370">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____06370</a> )	
(16) through (24)	No change	

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16) FS. Law Implemented 92.525(1)(b), ~~(3), 95.091, 119.071(5)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, ~~212.02~~, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), ~~(9)~~, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), ~~212.13~~, 212.14(2), (4), (5), 212.18(2), (3), 212.183, ~~212.1832, 213.1832~~, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), ~~403.717~~, 403.718, 403.7185(3), ~~443.036, 443.121(1), (3)~~, 443.131, 443.1315, 443.1316, 443.171(2), ~~(7)~~, 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, XX-XX-XX.*

**12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing**

**Purposes.**

(1) through (3) No change

(4) Claiming the exemption at the time of purchase of a vessel.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

AFFIDAVIT

VESSELS USED TO TRANSPORT PERSONS OR PROPERTY

FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE

OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the purchaser ~~Purchaser~~ or the purchaser's agent or representative authorized to act for the purchaser ~~Purchaser~~ in the purchase of the vessel described below.

The option checked below applies to this purchase:

( ) The vessel will be used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not operate in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

( ) The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The purchaser ~~Purchaser~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of \_\_\_% of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL: \_\_\_\_\_

NAME OF VESSEL: \_\_\_\_\_

STATE REGISTRATION NUMBER: \_\_\_\_\_

COAST GUARD DOCUMENTATION NUMBER: \_\_\_\_\_

MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_

YEAR: \_\_\_\_\_ SERIAL NUMBER: \_\_\_\_\_

SALES PRICE OF DESIGNATED VESSEL: \_\_\_\_\_

NAME OF SELLING DEALER: \_\_\_\_\_

SELLING DEALER'S ADDRESS: \_\_\_\_\_

SELLING DEALER'S SALES TAX NO.: \_\_\_\_\_

NAME OF VESSEL OWNER: \_\_\_\_\_

NAME OF PURCHASER: \_\_\_\_\_

PURCHASER'S TITLE OR DESIGNATION: \_\_\_\_\_

VESSEL OWNER'S SALES TAX NO.: \_\_\_\_\_

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare~~ swear or affirm that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

\_\_\_\_\_  
SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ BY \_\_\_\_\_ (name of person making statement):

Personally Known: \_\_\_\_\_

Or Produced Identification: \_\_\_\_\_ Signature of Notary

Type of Identification Produced: \_\_\_\_\_

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary)

(5) Parts and other items used on vessels.

(a) through (d) No change

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS  
DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL  
FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the ~~owner~~ Owner, the operator, or the owner's agent or representative authorized to act for the ~~owner~~ Owner in the purchase of the items used on the vessel, \_\_\_\_\_, Home Port of \_\_\_\_\_.

I hereby ~~declare swear or affirm~~ that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the ~~seller~~ Seller listed on INVOICE NO(S). \_\_\_\_\_ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby ~~declare swear or affirm~~ that: (The option checked below applies to this purchase.)

( ) The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

( ) The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The ~~owner~~ Owner holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of \_\_\_\_\_ % of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

---

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ BY \_\_\_\_\_ (name of person making statement):

Personally Known: \_\_\_\_\_

Or Produced Identification: \_\_\_\_\_ Signature of Notary

Type of Identification Produced: \_\_\_\_\_

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary)

(6) Dyed ~~diesel~~ diesel fuel used in interstate or foreign commerce or for commercial fishing purposes.

(a)1. through 2. No change

3. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the purchaser is required to provide an exemption certificate to the selling dealer declaring that the fuel will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes. The following is a suggested format of a certificate:

#### EXEMPTION CERTIFICATE

#### DYED DIESEL FUEL USED EXCLUSIVELY FOR COMMERCIAL FISHING OR AQUACULTURAL PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after \_\_\_\_\_ (Date) from \_\_\_\_\_ (Selling Vendor's Name) will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this exemption certificate ~~Certificate~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate ~~Certificate~~ and the

facts stated ~~in it herein~~ are true.

\_\_\_\_\_  
SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

(b)1. No change

2. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute an exemption certificate affidavit to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce. The following is a suggested format of an exemption certificate affidavit:

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT

DYED DIESEL FUEL FOR USE IN A VESSEL OPERATED  
IN INTERSTATE OR FOREIGN COMMERCE

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, Operator, or the Owner's~~ agent or representative of the vessel, \_\_\_\_\_, Home Port of \_\_\_\_\_, certify the following.

The option checked below applies to this purchase:

( ) The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

( ) The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The owner ~~Owner~~ holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this exemption certificate Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate Affidavit and the facts stated in it herein are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT, OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

(7) Refunds to claim the partial exemption.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes:

~~STATE OF FLORIDA~~

COUNTY OF \_\_\_\_\_

AFFIDAVIT

SALES TAX PAID TO THE SELLING DEALER FOR

A VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR

FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby declare ~~swear or affirm~~ that I am the owner, operator, or the owner's ~~Owner, or the Owner's~~ agent or representative authorized to act for the owner or operator ~~Owner or Operator~~ in the purchase of the vessel described below. The option checked below applies to this purchase:

( ) The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within



the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of \$ \_\_\_\_\_ directly from the Florida Department of Revenue.

( ) The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section ~~section~~ 212.08(8), F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section ~~section~~ 212.08(8), F.S., at the rate of \_\_\_\_\_ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$ \_\_\_\_\_ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL: \_\_\_\_\_

STATE REGISTRATION NUMBER: \_\_\_\_\_

COAST GUARD DOCUMENTATION NUMBER: \_\_\_\_\_

MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_

YEAR: \_\_\_\_\_ SERIAL NUMBER: \_\_\_\_\_

SALES PRICE OF DESIGNATED VESSEL: \_\_\_\_\_

NAME OF SELLING DEALER: \_\_\_\_\_

SELLING DEALER'S ADDRESS: \_\_\_\_\_

SELLING DEALER'S SALES TAX NO.: \_\_\_\_\_

VESSEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE: \_\_\_\_\_

TITLE OR DESIGNATION: \_\_\_\_\_

I understand that if I fraudulently issue this affidavit ~~Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare ~~swear or affirm~~ that I have read the foregoing affidavit ~~Affidavit~~ and that the facts stated in it ~~herein~~ are true to the best of my knowledge and belief.

\_\_\_\_\_  
SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ BY \_\_\_\_\_ (name of person making statement).

Personally Known: \_\_\_\_\_

Or Produced Identification: \_\_\_\_\_ Signature of Notary

Type of Identification Produced: \_\_\_\_\_

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED,  
EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE  
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, \_\_\_\_\_, Home Port of \_\_\_\_\_, hereby ~~declare swear or affirm~~ that the items purchased from the seller ~~Seller~~ listed on INVOICE NO(S). \_\_\_\_\_ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below applies to the items purchased:

( ) The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller Seller and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the seller Seller.

( ) The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the owner or operator Owner or Operator of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of \_\_\_\_\_ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ \_\_\_\_\_ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this affidavit Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare swear or affirm that I have read the foregoing affidavit Affidavit and that the facts stated in it herein are true to the best of my knowledge and belief.

\_\_\_\_\_  
SIGNATURE OF THE VESSEL OWNER, OPERATOR, OR THE OWNER'S AGENT OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ BY \_\_\_\_\_ (name of person making statement).

Personally Known: \_\_\_\_\_

Or Produced Identification: \_\_\_\_\_ Signature of Notary

Type of Identification Produced: \_\_\_\_\_

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR  
FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, \_\_\_\_\_, Home Port of \_\_\_\_\_, hereby certify that the fuel purchased from the seller ~~Seller~~ listed on INVOICE NO(S). \_\_\_\_\_ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ \_\_\_\_\_ directly from the Florida Department of Revenue.

The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of \_\_\_\_\_ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ \_\_\_\_\_ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this certificate ~~Certificate~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third

degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing certificate ~~Certificate~~ and that the facts stated in it herein are true to the best of my knowledge and belief.

\_\_\_\_\_  
SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE

(8) through (9) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~92.525, 212.02(10)(g),~~ 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, ~~212.13(1), 212.21(3),~~ 213.37 FS. History—New 6-12-03, Amended 5-9-13, 5-9-13, 1-20-14, XX-XX-XX.*

**12A-1.104 Sales of Property to be Transported to a Cooperating State.**

(1) ~~Tax Effective October 1, 1987, tax~~ is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state's tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.

(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser's name, address, state tax identification number, and a statement that the purchaser is aware of his state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.

(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):

AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED

TO THE COOPERATING STATE OF \_\_\_\_\_ (name ~~Name~~ of state State)

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief: Personally appeared before me the below named affiant, whose identity is known or proven to me, who being duly sworn, deposes and says that:

- 1. The purchaser ~~affiant~~ has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: \_\_\_\_\_;
- 2. ~~The That~~ property was ordered to be transported to the above state ~~State~~;
- 3. The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by the Florida dealer for one or more of the following reasons, as designated: \_\_\_\_\_;
- The purchaser is aware of their ~~his/her~~ state's use tax laws; \_\_\_\_\_
- The purchaser is a registered dealer for purposes of Florida's sales and use taxes;
- The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: \_\_\_\_\_;
- The above tangible personal property was, is being, or will be purchased for resale;
- The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: \_\_\_\_\_; and
- The sale of the above property is exempt for the following reason or reasons \_\_\_\_\_.

\_\_\_\_\_  
(Purchaser's ~~Affiant's~~ signature)

\_\_\_\_\_  
(Purchaser's ~~Affiant's~~ name printed)

\_\_\_\_\_  
(Purchaser's ~~Affiant's~~ address printed)

\_\_\_\_\_  
(State Taxpayer Identification Number, if applicable)

\_\_\_\_\_  
(Date)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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(Notary Public)

(3) through (4) No change

*Rulemaking Authority 212.06(3)(b)2. ~~(5)(a)2.~~, 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) ~~(5)(a)2.~~ FS.*

*History—New 12-8-87, Amended XX-XX-XX.*