

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.001: Specific Exemptions

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

12A-1.0071: Boats Temporarily Docked in Florida

12A-1.043: Manufacturing

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

12A-1.097: Public Use Forms

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

PURPOSE AND EFFECT: The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

SUMMARY: Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZN (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.052(5), 212.06(3)(b)2., 212.07(1)(b), 212.08, 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18, 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), F.S.

LAW IMPLEMENTED: 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, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.052, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26, 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 681.104, 1002.40(13), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) Art sold to ~~or~~ ~~or~~ 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-~~ a- donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b-~~ 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-~~ 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-~~ 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.

~~c-~~ c- 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-~~ 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~~. 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 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 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 penalties 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 ~~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 ~~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), ~~366.051~~ 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-1.0641 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, Operator, 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-1.097 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; 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 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1785)	<u>XX/XX 03/20</u>
(c) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1379)	<u>XX/XX 04/20</u>
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1381)	<u>XX/XX 01/20</u>
(c) through (d)	No change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1383)	<u>XX/XX 01/20</u>
(f) through (k)	No change	
(6) through (14)	No change	
(15) DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State; Affidavit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06370)	<u>XX/XX 01/16</u>
(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-1.104 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 _____.

(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.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020