



Tax Information Publication

TIP

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Sales of Motor Vehicles by Religious Institutions and Nonprofit Organizations Providing Benefits to Minors

Motor Vehicles Sold by Religious Institutions and Nonprofit Organizations Providing Benefits to Minors

Tangible personal property, including motor vehicles, sold by a qualified religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried out, is exempt from sales and use tax under Florida law. Qualified religious institutions are identified on their Florida *Consumer's Certificate of Exemption* (Form DR-14) issued by the Department under the Exemption Category as "Religious-Physical Place."

Florida law also exempts the sale of donated property, including donated motor vehicles, by nonprofit organizations whose primary purpose is to provide special educational, cultural, recreational, and social benefits to minors. These qualified nonprofit organizations are identified on their Florida *Consumer's Certificate of Exemption* under the Exemption Category as "Org Benefiting Minors."

When applying for a title to a tax-exempt motor vehicle purchased from a qualified religious institution or qualified nonprofit organization, the purchaser may use Form HSMV 82040, *Application for Certificate of Title With/Without Registration* to document the exemption. This form is available through the Florida Department of Highway Safety and Motor Vehicles, a county tax collector, or a tag agent. Complete the Sales Tax Exemption Certification section of the form by selecting "Other." Include an explanation that the vehicle was purchased from a qualified religious institution or from a qualified nonprofit organization providing benefits to minors and the organization's Florida *Consumer's Certificate of Exemption* number.

These exemptions do not apply to sales of motor vehicles by other nonprofit organizations holding a Florida *Consumer's Certificate of Exemption*. In addition, these exemptions do not apply to sales of motor vehicles by an auctioneer who receives compensation for conducting an auction for the qualified religious institution or qualified nonprofit organization providing benefits to minors.

Purchases of Motor Vehicles by Nonprofit Organizations

Florida law provides an exemption from sales and use tax on purchases of tangible personal property, including motor vehicles, by qualified nonprofit organizations holding a Florida *Consumer's Certificate of Exemption* at the time of purchase. The motor vehicle must be titled solely in the name of the qualified organization and used by the organization for its tax-exempt purposes authorized by Florida law.

The purchase of a motor vehicle jointly titled in the name of an organization holding a Florida *Consumer's Certificate of Exemption* and a nonexempt party is subject to sales and use tax, whether the names of the parties are joined by "and" or "or" on the title.

References: Sections 212.08(7), 212.08(7)(l) and (m), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at www.floridarevenue.com or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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