



Sales and Use Tax on Aircraft

Information for Owners and Purchasers

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Planning to buy an aircraft in Florida, or have plans to bring one into Florida? The Florida Department of Revenue reminds you that tax compliance is an important aspect of aircraft ownership.

If you operate an aircraft in Florida, you must register it under the regulations of the Federal Aviation Administration. Florida does not require a separate state registration of aircraft.

What is Taxable?

Sales and Use Tax

All aircraft sold, delivered, used, or stored in Florida are subject to Florida's sales and use tax, plus any applicable discretionary sales surtax, unless exempt. Florida aircraft dealers and brokers are required to collect tax from the purchaser at the time of sale or delivery.

When an aircraft is sold by someone other than a registered aircraft dealer or an aircraft is brought into Florida for use in Florida, use tax is due. The "use" part of Florida's sales and use tax provides uniform taxation of items. Florida's 6% use tax, plus any applicable discretionary sales surtax, is due on an aircraft used or stored in Florida when the:

- Aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- Aircraft is purchased in another state, a territory of the United States, or the District of Columbia and is brought into Florida. (See Rule 12A-1.007, F.A.C.); or
- Aircraft is purchased in a foreign country and is brought into Florida at any time.

Discretionary Sales Surtax

Most counties impose a local option discretionary sales surtax. The surtax is due when the:

- Aircraft is delivered by the dealer or broker to a location within a county that imposes a surtax;
- Aircraft is purchased from an individual located within a county imposing a surtax; or
- Use of the aircraft occurs within a county imposing a surtax.

Discretionary sales surtax applies to the first \$5,000 of the purchase price. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted at floridarevenue.com/forms in the Discretionary Sales Surtax section.

Trade-In Allowance

A registered aircraft dealer or broker may deduct a trade-in allowance from the purchase price of the aircraft when, in a single transaction, tangible personal property (not real property) is traded as part of the aircraft purchase. If the sale is between individuals, the purchaser must, in a single transaction, trade an aircraft, boat, motor vehicle, or mobile home for the aircraft being purchased.

Credit for Tax Paid

A credit against any Florida sales and use tax or surtax due on an aircraft is allowed to any purchaser who provides documentation that a like tax has been lawfully imposed and paid to another state, a territory of the United States, or the District of Columbia.

Example: If you purchase an aircraft in a state that has a sales tax rate of 4%, you must pay an additional 2% when you bring the aircraft into Florida, plus any applicable discretionary sales surtax.

When is Tax Due?

Form DR-15AIR, Sales and Use Tax Return for Aircraft, is the tax return used to report sales and use tax on purchases of aircraft when Florida sales and use tax was not paid by the purchaser to the seller. Form DR-15AIR and payment for the tax are due to the Department of Revenue on the first day of the month and late after the 20th day of the month following the month that the:

- Aircraft was purchased in Florida;
- Aircraft was delivered to a Florida location; or
- Aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th.

Specific Exemptions

Aircraft Sold to Nonresidents – An aircraft sold by or through a registered dealer or broker to a purchaser who is a nonresident of Florida at the time of taking delivery of the aircraft in Florida is exempt.

The nonresident purchaser must meet the following requirements:

- The nonresident purchaser must sign an affidavit stating that he or she has read the law and rules regarding the specific exemption claimed. A suggested format for the required affidavit is provided in Rule 12A-1.007(10), Florida Administrative Code. When completing the affidavit, the nonresident purchaser must elect to:
 - Remove the aircraft from Florida within 10 days of the date of purchase;
 - Place the aircraft in a Florida registered repair facility; or
 - Allow the aircraft to remain in Florida exclusively for flight training, repairs, alterations, refitting, or modifications.
- Within 30 days of the date of sale, the dealer or broker must provide the Department with a copy of the invoice, bill of sale, and/or closing statement, and the original signed affidavit provided by the nonresident purchaser.
- Within 30 days of removal of the aircraft from Florida, the nonresident purchaser must provide the Department with documentation evidencing the removal of the aircraft from Florida. Receipts for fuel, repairs, or tie-down or hangar charges from outside Florida must identify the aircraft.
- Within 90 days of removal of the aircraft from Florida, the nonresident purchaser must provide the Department with written documentation evidencing that registration of the aircraft outside Florida has occurred, or documentation that the nonresident purchaser has submitted an application for registration to the Federal Aviation Administration.

This exemption does not apply to a Florida resident, an entity in which the controlling person is a Florida resident, or a corporation in which any officers or directors are Florida residents.

Documentation must be mailed to:

General Tax Administration
Aircraft - MS 1-2800
Florida Department of Revenue
PO Box 6417
Tallahassee FL 32314-6417

Aircraft Temporarily in Florida – An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida for no more than a total of 20 days during the 6-month period after the date of purchase.

An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida exclusively for flight training, repairs, alterations, refitting, or modifications. The days the aircraft remains in Florida for these purposes are not included in the nonresident's 20-day period. See Tax Information Publication (TIP) 10A01-11 issued on June 29, 2010, posted at floridarevenue.com/taxes/tips.

Repairs, Maintenance, Parts, and Labor – Replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing or rotary wing aircraft (helicopters) with a certified maximum takeoff weight of more than 2,000 pounds are exempt from sales and use tax. Dealers who make tax-exempt charges for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of aircraft over 2,000 pounds are required to document the Federal Aviation Administration registration number (“N-number”) and the maximum certified takeoff weight of the eligible aircraft on the bill of sale, invoice, or other tangible evidence of sale.

Fixed Wing Aircraft Sales or Leases –The sale or lease of fixed wing aircraft having a maximum certified takeoff weight of more than 15,000 pounds and used by a “common carrier,” as defined in Section 121 or 129, Federal Aviation Administration Regulations, is exempt from sales and use tax.

Penalty and Interest

Anyone who purchases an aircraft and obtains a tax exemption as a nonresident purchaser is subject to Florida use tax, discretionary sales surtax, interest, and penalties (including a mandatory penalty equal to the tax) when the:

- Aircraft remains in Florida more than 10 days from the date of purchase;
- Aircraft remains in Florida more than 20 days from the date that the repairs or alterations were completed;
- Aircraft returns to Florida within 6 months from the date of purchase and remains in Florida more than 20 days;
- Aircraft remains in Florida upon completion of flight training, repairs, alterations, refitting, or modifications; or
- Nonresident purchaser does not furnish the Department with the required documentation.

A purchaser who attempts to evade tax by submitting a fraudulent affidavit is subject to the tax due, interest, and a mandatory 200% penalty (according to section 213.29, Florida Statutes). The purchaser is also subject to a fine of up to \$5,000 and up to 5 years in prison.

Reference Material

Tax Laws – The Department’s online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. The Revenue Law Library can be found under the Quick Links on the Department’s homepage at floridarevenue.com.

Brochures – Download these brochures at floridarevenue.com/forms:

- *Florida Sales and Use Tax* (GT-800013)
- *Discretionary Sales Surtax* (GT-800019)
- *Sales and Use Tax on Aircraft – Information for Dealers and Brokers* (GT-800009)

Information, forms, and tutorials are available at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, go to floridarevenue.com/taxes/servicecenters.

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