



## 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, Florida Administrative Code (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](http://floridarevenue.com/forms) in the Discretionary Sales Surtax and Tourist Development Tax Rates 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.

To claim the exemption, the nonresident purchaser must provide the selling dealer an affidavit in which the nonresident purchaser affirms it qualifies for the exemption and attests it will provide the documents required to support the exemption to the Florida Department of Revenue within required time periods. A suggested format for the required affidavit is provided in [Tax Information Publication \(TIP\) 24A01-12](#).

### **Dealer Documentation Requirements**

- Within 30 days after the date of sale, the selling dealer must provide the Department of Revenue a copy of the sales invoice, closing statement, bill of sale, and the original affidavit signed by the nonresident purchaser.
- The selling dealer must keep a copy of the affidavit for its records.

### **Purchaser Removal Requirements**

- The nonresident purchaser must remove the aircraft from Florida within 10 days after the date of purchase; or
- If the aircraft is to be repaired or altered, the nonresident purchaser must remove the aircraft within 20 days after completion of the repairs or alterations; or
- If the aircraft will be registered in a foreign jurisdiction, the application for the aircraft's registration must be properly filed with a civil airworthiness authority of the foreign jurisdiction within 10 days after the date of purchase and the aircraft must be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. The aircraft can only be operated in Florida to remove the aircraft from Florida to the foreign jurisdiction.

### **Purchaser Documentation Requirements**

- Within 30 days after the date of removal of the aircraft from Florida, the nonresident purchaser must provide the Department of Revenue invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida.
- Within 90 days after the date of removal of the aircraft from Florida, the nonresident purchaser must provide the Department of Revenue with written proof that the aircraft was licensed, titled, or registered outside Florida. If written documentation is unavailable, the nonresident purchaser must provide proof that the nonresident purchaser has applied for the license, title, or registration of the aircraft outside Florida. The nonresident purchaser must provide the Department with proof of title, license, registration, or documentation upon receipt.

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 [TIP 10A01-11](#) issued on June 29, 2010, posted at [floridarevenue.com/taxes/tips](http://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 after the date of purchase;
- Aircraft remains in Florida more than 20 days after the date that the repairs or alterations were completed;
- Aircraft returns to Florida within 6 months after 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 Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. The Tax Law Library can be found under the Quick Links on the Department's homepage at [floridarevenue.com](http://floridarevenue.com).

**Brochures** – Download these brochures at [floridarevenue.com/forms](http://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 and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue 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](http://floridarevenue.com/taxes/servicecenters).

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