



Tax Information Publication

TIP

No: 24A01-10R

Date Issued:
June 27, 2024

Revised:
July 24, 2024

On June 27, 2024, the Department issued TIP 24A01-10 featuring an affidavit. The affidavit has been updated to be easier to use. The Department has issued this revised TIP.

Changes to Affidavit Required to Claim Exemption from Sales Tax for Boats Sold by Registered Dealers to Nonresident Purchasers for Removal from Florida

Effective July 1, 2024, a nonresident purchaser wishing to claim the sales tax exemption provided in section 212.05(1)(a)2., Florida Statutes (F.S.), as amended by s. 28, chapter 2024-158, Laws of Florida (L.O.F.), on a boat purchased from a registered dealer for removal from Florida 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 (Department) within required time periods.

The Department has revised the suggested format for an affidavit to be completed by a nonresident purchaser and provided to the selling dealer. A copy of the suggested format for the affidavit is attached to this Tax Information Publication.

Removal and documentation submission time frames have not changed and must continue to be met for the claimed exemption to be allowed.

References: Section 28, ch. 2024-158, L.O.F.; Emergency Rule 12AER24-5, Florida Administrative Code

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 the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, 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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(SUGGESTED FORMAT)
**AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER**

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below; and (mark which of the following applies)

- I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.
- I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.
- 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 Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

- Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.
- Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.
- Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue:

- Within 30 days after the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.
- Within 90 days after the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida, and, upon receipt, proof of license, title, registration, or documentation outside Florida.

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 Identification No. _____

() New () Used

Department of Revenue Decal Number (if issued) _____

Expiration Date _____

Department of Revenue Extension Decal Expiration Date (if issued) _____

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 Purchaser)

Selling dealers must:

- Provide the original affidavit signed by the nonresident purchaser, a copy of the sale invoices, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.
- Retain a copy of the signed affidavit for their records.
- Provide the nonresident purchaser a copy of the signed affidavit.