



Tax Information Publication

TIP

No: 24A01-13

Date Issued:
June 19, 2024

Changes to Hope Scholarship Program

Effective July 1, 2024, the Hope Scholarship Program will merge with the Florida Tax Credit Scholarship Program. Purchasers of motor vehicles will continue to have the opportunity to make a monetary contribution of up to \$105 per vehicle to an eligible nonprofit scholarship-funding organization and receive a credit against the state sales tax due at the time of purchasing or registering a motor vehicle in Florida. Eligible contributions will fund scholarships provided under the Florida Tax Credit Scholarship Program.

The Florida Department of Revenue (Department) has revised the *Hope Scholarship Program Contribution Election* form (Form DR-HS1) to reflect the change. A copy of the new form is included with this Tax Information Publication. **Beginning July 1, 2024**, registered motor vehicle dealers, county tax collectors, and private tag agencies are to provide purchasers of motor vehicles with a copy of the revised form.

The Department will also be replacing references to the Hope Scholarship Program or Hope Scholarship Credits with Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax or Florida Tax Credit Motor Vehicle Sales Tax Credits on the paper and electronic *Hope Scholarship Program Dealer Contribution Collection Report* (Form DR-HS2), the paper and electronic *Sales and Use Tax Return* (Form DR-15), and the electronic Tax Collector Remittance System/Sales and Surtax Report. The changes to these forms do not modify how motor vehicle dealers, county tax collectors, or private tag agencies report contributions or credits.

Motor vehicle dealers and private tag agencies are to continue to report the scholarship credits related to the motor vehicle sales tax on Line 16 (and Line 6, Less Lawful Deductions) of the electronic or paper Form DR-15. County tax collectors are to continue to report the scholarship credit on the electronic Tax Collector Sales and Surtax Report (fourth line). See attached examples.

References: Chapter 2024-163, Laws of Florida

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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at **floridarevenue.com/dor/subscribe**
- ✓ Visit the Taxpayer Education webpage at **floridarevenue.com/taxes/education** for online guides and tutorials
- ✓ Follow us on **Instagram, LinkedIn, X, and YouTube**

Back of *Sales and Use Tax Return* (Form DR-15):

Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	_____
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	_____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	_____
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	_____
16. Hope Scholarship Credits (included in Line 6)	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits		_____

Report credits on Line 16.

Include the amount reported on Line 16 in the amount of lawful deductions on Line 6.

Front of *Sales and Use Tax Return* (Form DR-15):

Certificate Number:		Florida		Sales and Use Tax Return		HD/PM Date: / /		DR-15 R. 01/20	
		1. Gross Sales		2. Exempt Sales		3. Taxable Amount		4. Tax Due	
A. Sales/Services/Electricity									
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →							
C. Commercial Rentals									
D. Transient Rentals									
E. Food & Beverage Vending									
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due					
				6. Less Lawful Deductions					
				7. Net Tax Due					
				8. Less Est Tax Pd / DOR Cr Memo					
				9. Plus Est Tax Due Current Month					
				10. Amount Due					
				11. Less Collection Allowance				E-file/E-pay Only	
				12. Plus Penalty					
				13. Plus Interest					
				14. Amount Due with Return					

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Tax Collector Sales and Surtax Report

Enter Your Information	
Total State Tax Collected:	<input type="text"/>
Total Surtax Collected:	<input type="text"/>
Total Tax and Surtax Collected:	<input type="text"/>
Less Hope Scholarship Credit:	<input type="text"/>
Less Refunds:	<input type="text"/>
Tax and Surtax Due:	<input type="text"/>
Less Credit Notice:	<input type="text"/>
Total Tax and Surtax Due:	<input type="text"/>
Less Collection Allowance:	<input type="text"/>
Plus Penalty:	<input type="text"/>
Plus Interest:	<input type="text"/>
Total Amount Due:	<input type="text"/>



Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Contribution Election

DR-HS1
R. 07/24

The Florida Tax Credit Scholarship Program (Program) provides a student the opportunity to apply for a scholarship to attend an eligible private school or personalize his or her education.

When you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate \$105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

Eligible contributions are used to fund scholarships for the Florida Tax Credit Scholarship Program.

To make your contribution to the Program, complete the following. Sign and date.

Eligible Nonprofit Scholarship-Funding Organization: Step Up for Students, Inc.		Contribution Amount (Lesser of \$105, or state sales tax due):	
Vehicle Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Co-Owner's Name:			
Mailing Address:			
City:	State:	ZIP:	
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:			Date:
Signature of Co-Owner*:			Date:

* For vehicles purchased by more than one person, the signature of the owner and the co-owner is required when the owners' names are joined by "and" on the vehicle title or registration. When the owners' names are joined by "or" on the vehicle title or registration, the signature of one owner is required.

Motor vehicle dealers, county tax collectors, and private tag agencies: Retain this form in your records when a contribution to the Florida Tax Credit Scholarship Program is indicated on the form.

For use by motor vehicle dealer, county tax collector, or private tag agency.