



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Car Allowance and Rebate System  
Consumer Assistance to Recycle and Save Act of 2009**

The Car Allowance Rebate System (CARS), also known as the "cash for clunkers program," is a program under which the federal government will provide a \$3,500 or \$4,500 voucher toward the purchase or lease of a new, more fuel efficient vehicle when the purchaser or lessee surrenders an eligible trade-in to a participating dealer. This program applies to eligible transactions occurring between July 1, 2009, and November 1, 2009. For frequently asked questions and the federal law (Section 1302 of Title XIII, United States Code) regarding this program, please go to **<http://www.cars.gov>**.

Even though the vehicles being traded-in under this program may not be resold, each participating dealer should treat the \$3,500 or \$4,500 voucher amount as a trade-in for sales and use tax purposes. Therefore, the appropriate voucher amount should be deducted from the sales price of the eligible vehicle before applying sales or use tax.

**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 Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.**

**Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.**

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

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