

Florida Department Of Revenue
Tax Information Publication

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Partial Exemption for a Motor Vehicle Sold in Florida
For Licensing in Another State

Effective May 26, 1999, the time period allowed for an out-of-state purchaser to register his or her motor vehicle in their home state and still qualify for the partial sales tax exemption has been extended from 10 days to 45 days. To qualify for the partial exemption, the purchaser must complete an Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing Outside Florida (Form DR-123) that affirms he or she intends to license the motor vehicle in the purchaser's home state within 45 days of the date of purchase. The purchaser is not required to remove the motor vehicle from Florida if, in fact, the motor vehicle is licensed in the purchaser's home state within 45 days after the date of sale.

The purchaser must give the completed Form DR-123 to the Florida dealer at the time of sale. The dealer must retain this form in its records. The purchaser should also submit a copy of the completed Form DR-123 to the appropriate sales tax collection agency in his or her state of residence.

The nonresident purchaser must pay Florida sales tax on the purchase of the motor vehicle in the same amount as the sales tax that would have been imposed by the purchaser's home state. However, such tax cannot be more than 6 percent, which is the rate of the Florida state sales tax.

Enclosed is a copy of Form DR-123, to be completed by the out-of-state purchaser at the time of sale.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-208, L.O.F.

S. 212.08(10), F.S.