

Florida Use Tax:

Use tax is a component of Florida's sales and use tax law. The "use" part of Florida's sales and use tax provides uniform taxation of items. Florida's six percent (6%) use tax, plus any applicable discretionary sales surtax, is due on 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;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, territory of the United States, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country. **Example:** If you buy an aircraft in a state that has a sales tax rate of four percent, an additional two percent tax, plus discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the date of purchase for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local option discretionary sales surtax that is due on taxable transactions when delivery or use occurs in a county that imposes a surtax. The surtax to be paid on an aircraft purchase is the surtax rate imposed by the county where the aircraft is used or stored. 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 online: floridarevenue.com/forms

Exemption:

A nonresident of Florida is exempt from Florida use tax when his or her aircraft enters and remains in Florida for 20 days or less during the six-month period after the purchase date. See Tax Information Publication 10A01-11R issued July 16, 2010.

Trade-In Allowance:

You deduct a trade-in allowance from the purchase price of the aircraft to compute the amount subject to tax when, in one single transaction, you traded an aircraft, boat, mobile home, or motor vehicle with the individual who sold you the aircraft.

When is the Tax Due?

Section 212.06(1), Florida Statutes (F.S.), provides that Florida use tax is due when the aircraft is imported into Florida for use or storage. Tax returns and tax payments are due the 1st day, and are late after the 20th day, of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of the amount due is less than \$50; or
- 10% of the amount due.

There are specific penalties imposed for fraud, fraudulent claim of exemption, failure to pay, or an attempt to evade or defeat the sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Amount Due. Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at: floridarevenue.com/taxes/tips

Contact Us

Information, forms, and tutorials are available on our website: floridarevenue.com

If you need more information or have questions, 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

For a written reply to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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