

Bill No. CS for SB 172

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Webster moved the following amendment:

Senate Amendment (with title amendment)

On page 19, between lines 2 and 3,

insert:

Section 10. Subsection (10) of section 212.08, Florida Statutes, 1998 Supplement, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(10) PARTIAL EXEMPTION; MOTOR VEHICLE SOLD TO RESIDENT OF ANOTHER STATE.--The tax collected on the sale of a new or used motor vehicle in this state to a resident of another state shall be an amount equal to the sales tax which would be imposed on such sale under the laws of the state of which the purchaser is a resident, except that such tax shall not exceed the tax that would otherwise be imposed under this chapter.

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1 At the time of the sale, the purchaser shall execute a
 2 notarized statement of his or her intent to license the
 3 vehicle in the state of which the purchaser is a resident
 4 within 45 ~~10~~ days of the sale and of the fact of the payment
 5 to the State of Florida of a sales tax in an amount equivalent
 6 to the sales tax of his or her state of residence and shall
 7 submit the statement to the appropriate sales tax collection
 8 agency in his or her state of residence. Nothing in this
 9 subsection shall be construed to require the removal of the
 10 vehicle from this state following the filing of an intent to
 11 license the vehicle in the purchaser's home state if the
 12 purchaser licenses the vehicle in his or her home state within
 13 45 days after the date of sale.

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 15 (Redesignate subsequent sections.)

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18 ===== T I T L E A M E N D M E N T =====

19 And the title is amended as follows:

20 On page 1, line 25, following the semicolon,

21

22 insert:

23 amending s. 212.08, F.S.; revising provisions
 24 that specify application of tax to the sale of
 25 a motor vehicle in this state to a resident of
 26 another state; revising the time within which
 27 the purchaser must license the vehicle in his
 28 or her home state; providing construction
 29 regarding removal of the vehicle from this
 30 state;

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