

By Senator Holzendorf

2-1368-99

See HB

1                                   A bill to be entitled  
 2           An act relating to tax on sales, use, and other  
 3           transactions; amending s. 212.08, F.S.;  
 4           providing an exemption for the sale of a motor  
 5           vehicle to a nonresident; providing  
 6           requirements with respect thereto; providing an  
 7           effective date.

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 9 Be It Enacted by the Legislature of the State of Florida:

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 11           Section 1. Subsection (10) of section 212.08, Florida  
 12 Statutes, 1998 Supplement, is amended to read:

13           212.08 Sales, rental, use, consumption, distribution,  
 14 and storage tax; specified exemptions.--The sale at retail,  
 15 the rental, the use, the consumption, the distribution, and  
 16 the storage to be used or consumed in this state of the  
 17 following are hereby specifically exempt from the tax imposed  
 18 by this chapter.

19           (10) ~~PARTIAL~~ EXEMPTION; MOTOR VEHICLE SOLD TO RESIDENT  
 20 OF ANOTHER STATE.--~~The tax collected on~~ The sale of a new or  
 21 used motor vehicle in this state to a resident of another  
 22 state is exempt from the tax shall be an amount equal to the  
 23 sales tax which would be imposed on such sale under the laws  
 24 of the state of which the purchaser is a resident, except that  
 25 such tax shall not exceed the tax that would otherwise be  
 26 imposed under this chapter if the motor vehicle is removed  
 27 from this state and licensed in the state of which the  
 28 purchaser is a resident within 10 days after the sale. At the  
 29 time of the sale, the purchaser shall execute a notarized  
 30 statement of his or her intent to so license the vehicle ~~in~~  
 31 ~~the state of which the purchaser is a resident within 10 days~~

1 ~~of the sale and of the fact of the payment to the State of~~  
2 ~~Florida of a sales tax in an amount equivalent to the sales~~  
3 ~~tax of his or her state of residence and shall submit the~~  
4 ~~statement to the appropriate sales tax collection agency in~~  
5 ~~his or her state of residence.~~ The purchaser shall provide  
6 proof to the seller of such removal and licensure in such form  
7 as the department may require by rule. The seller shall keep  
8 the affidavit and other proof of removal and licensure as  
9 business records for as long as records are required to be  
10 kept by s. 213.35.

11 Section 2. This act shall take effect July 1, 1999.

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HOUSE SUMMARY

Provides a sales tax exemption for the sale of a motor vehicle to a nonresident if the vehicle is removed from the state and licensed in the purchaser's home state within 10 days. Current law imposes tax on such a purchase in an amount equal to the amount that would be imposed by the purchaser's home state.