A bill to be entitled

An act relating to sales tax exemption for motor vehicles sold to veterans; amending s. 212.08, F.S.; creating an exemption from sales and use tax for new motor vehicles purchased by certain veterans of the armed forces; requiring persons seeking such exemption to complete certain forms and provide certain documentation; requiring the Department of Revenue to adopt rules; providing an effective date.

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

Section 1. Paragraph (ffff) is added to subsection (7) of section 212.08, Florida Statutes, 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.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even

when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

<u>(ffff)1. New motor vehicles.—New motor vehicles purchased by a veteran of the armed forces with a service-connected disability rating of 100 percent are exempt from the tax imposed under this chapter if such veteran is a resident of this state.</u>

<u>2. To be eligible for an exemption under this paragraph, the person seeking the exemption must complete a form prescribed by the department and submit supporting documentation as required by the department.</u>

<u>3. The department shall adopt rules to implement this paragraph.</u>

Section 2. This act shall take effect July 1, 2026.