



Tax Information for New Residents

What you should know about your state tax obligations.

You are considered a Florida resident ...

when your true, fixed, and permanent home and principal establishment is in Florida. Filing a declaration of domicile, qualifying for homestead exemption, or registering to vote in Florida can establish residency. Other actions, such as obtaining a Florida driver's license, only indicate an intent to establish residency.

Will You Buy Merchandise?

Sales Tax

Florida's general sales tax rate is 6 percent. Each retail sale, admission charge, storage, use, or rental is taxable, along with some services. Some items are specifically exempt. Some counties impose a discretionary sales surtax in addition to the 6 percent state tax. The county tax rates can range from .25 to 2.5 percent, and are levied on the first \$5,000 of the purchase price. The \$5,000 limit does not apply to commercial rentals, transient rentals, or services. Consumers pay sales tax and any county-imposed taxes to the seller at the time of purchase.

Use Tax

Unless specifically exempt, merchandise purchased out of state is subject to tax when brought into Florida within 6 months of the purchase date. This "use tax," as it is commonly called, is also assessed at the rate of 6 percent. Examples of such taxable purchases include purchases made by mail order or the Internet, furniture delivered from dealers located in another state, and computer equipment delivered by common carrier. Items purchased and used in another state for 6 months or longer are not subject to use tax when the items are later brought into Florida.

No use tax is due if the out-of-state dealer charged sales tax of 6 percent or more. If the dealer charged less than 6 percent, you must pay the difference to equal 6 percent. For example, if the dealer charged 4 percent, you must pay the additional 2 percent to Florida. Complete an *Out-of-State Purchase Return* (Form DR-15MO) to file and pay use tax. You can get this form from our Internet site at www.myflorida.com/dor. If the tax owed is less than \$1.00, you do not have to file.

Do You Own Real Property?

Ad Valorem (Property) Tax

If you purchase a home in Florida, you will pay ad valorem or "property" tax based on the taxable value of the property. Ad valorem taxes are assessed by the county property appraiser and collected annually by the county tax collector's office.

A \$25,000 homestead exemption and cap on assessed value is available to homeowners who meet certain requirements. Certain exemptions are also available to blind persons and other physically challenged residents. Call your county property appraiser for details.

Will You Purchase a Home or Business Property, Apply for a Mortgage or Loan, or Purchase Bonds?

Documentary stamp tax is levied on documents that transfer interest in Florida real property, such as warranty deeds and quit claim deeds. This tax is typically paid to the Clerk of Court at the time the document is recorded.

Documentary stamp tax is also levied on notes, certain renewal notes, bonds, and other written obligations to pay money executed, signed or delivered in Florida and mortgages and other liens filed or recorded in Florida. The tax is paid to the Clerk of Court if the document is recorded, or sent directly to the Department of Revenue, if not recorded.

Motor Vehicle Registration and Taxes

Florida's 6 percent use tax applies to and is due on motor vehicles brought into this state within 6 months from the date of purchase. If the purchaser resides in a county that imposes a discretionary sales surtax, that tax will also apply. Use tax and discretionary sales surtax do not apply if a like tax equal to or greater than 6 percent has been lawfully imposed and paid to another state or District of Columbia.

It is presumed that a motor vehicle used in another state, territory of the United States, or District of Columbia for 6 months or longer before being brought into Florida was not purchased for use in Florida. To qualify for exemption from use tax, you must provide documents to prove that the vehicle was used outside Florida for 6 months or longer.

The full amount of use tax (6 percent) and applicable discretionary sales surtax are due on any motor vehicle imported from a foreign country into Florida. It does not matter if the motor vehicle was used in another country for a period of 6 months or more prior to the time it is brought into Florida. Furthermore, Florida does not recognize tax paid to another country when calculating the tax due. The tax is calculated on the value of the vehicle at the time it is brought into Florida, not on the original purchase price.

For information on registration costs, regulations, driver licenses and minimum liability insurance coverage requirements, contact the Department of Highway Safety and Motor Vehicles. Visit their Internet site at www.hsmv.state.fl.us/dhsmv/newflres.html or call 850-922-9000.

Payment of tax due on motor vehicle registrations and the purchase of Florida license tags may be handled at the local county tax collector's office.

Other Taxes and Fees

Florida does not impose personal income, inheritance, gift taxes or intangible personal property taxes. However, there are other taxes and fees that, in certain counties or circumstances, Florida residents may be required to pay, such as: convention development tax, local option tourist tax, fuel taxes, communications services tax, gross receipts tax, lead-acid battery fee, new tire fee, motor vehicle fee (Lemon Law), or rental car surcharge.

Looking at Business Opportunities in Florida?

Most businesses are subject to sales and use tax, discretionary sales surtax, unemployment tax, and corporate income tax. If your business is required to collect sales tax, you must register as a sales and use tax dealer before you begin conducting business in Florida. You can register to collect and/or report tax through our Internet site. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* (Form DR-1).

Reference Material

Brochures – Download these brochures from our “Forms and Publications” page:

- *Florida’s Sales and Use Tax*
- *Discretionary Sales Surtax*
- *Florida Property Taxpayer’s Bill of Rights*
- *Solid Waste Fees, Motor Vehicle Fees, and Gross Receipts Tax on Dry Cleaning*
- *Laundering, Dry cleaning, Tailoring, and Shoe Repair.*
- *Florida’s Documentary Stamp Tax*
- *Looking at Business Opportunities in Florida?*

How Are We Doing?

Please give us your feedback on this publication by taking our one-minute survey.

Go to www.myflorida.com/dor and click on: “Take Our Quick Survey.”

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6390
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center

Benton Building
337 N US Highway 1 Ste 207-B
Fort Pierce FL 34950-4255
772-429-2900 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3104 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

115 S Missouri Ave Ste 202
Lakeland FL 33815-4600
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center

Ste 160
2301 Maitland Center Parkway
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8231
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1828
305-470-5001 (ET)

Naples Service Center

3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Orlando Service Center

Regions Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

210 N Tyndall Parkway
Panama City FL 32404-6432
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5940
941-361-6001 (ET)

Tallahassee Service Center

267 John Knox Rd Ste 200
Tallahassee FL 32303-6692
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6590 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3105
561-640-2800 (ET)

CT—Central Time

ET—Eastern Time

For Information and Forms

Information and forms are available on our Internet site at: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

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