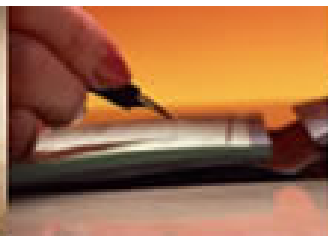


# Florida Department of Revenue



## Boat Dealers Standard Industry Guide



## **PURPOSE**

This guide provides an auditor with information on the subject industry. This information will assist an auditor in recognizing areas to test for compliance with Florida sales and use tax laws.

After reviewing this guide, an auditor will be better able to understand issues involving:

- Tax implications affecting the subject industry;
- Sales tax issues likely to surface relating to the subject industry; and
- Relevant statutes, rules, court cases and other technical documents

Helpful tax publications provided by the Department of Revenue available online:

### **Industry Specific:**

[Sales and Use Tax on Boats - Dealers and Brokers](#)  
[Sales and Use Tax on Boats - Owners and Purchasers](#)

### **General:**

[Sales and Use Tax Guide for Business Owners](#)  
[Audit Information](#)  
[Florida Sales and Use Tax](#)  
[Discretionary Sales Surtax](#)  
[Sales and Use Tax on Tangible Personal Property Rentals](#)

These reference materials and the technical documents cited herein have been provided as informational guidelines for performing tax audits and are intended to be used as internal management memoranda. They are not rules, orders, or policy statements of general applicability, and as such, do not represent the formal position of the Florida Department of Revenue. No representation is made regarding the Department's opinion of the precedential value of the court cases cited herein. They are provided for informational purposes only. Statutes, rules, court cases, or other technical documents subject to change are current as of the publication date of this document. Refer to the Tax Law Library for an updated listing of such documents. The Tax Law Library can be accessed through the Department of Revenue web site:

<http://dor.myflorida.com/dor/> or directly at <https://taxlaw.state.fl.us/>.

***TABLE OF CONTENTS***

***OVERVIEW OF METHODS OF OPERATION*** ..... 4

***ACCOUNTING SYSTEMS*** ..... 4

    SALES ..... 4

    REPAIRS ..... 4

    PURCHASES ..... 5

***REGISTRATION*** ..... 5

***RESALE***..... 5

***SALES***..... 6

    TRADE-IN ALLOWANCE/ EVEN TRADES/ TRADE DOWNS ..... 7

    REBATES/ DISCOUNTS ..... 8

    SALES TO NON-RESIDENT AND NON-RESIDENT DEALERS..... 8

***TITLE CERTIFICATE AND REGISTRATION*** ..... 10

***TRANSFER OF TITLE*** ..... 10

***USE TAX ON VESSELS PURCHASED OUTSIDE OF FLORIDA*** ..... 10

***FOREIGN FLAGGED PLEASURE VESSELS*** ..... 11

***VESSELS TEMPORARILY DOCKED IN FLORIDA*** ..... 13

***REPAIRS*** ..... 14

***BARE BOAT CHARTER/ CHARTER BOATS/ FISHING*** ..... 15

***DEMONSTRATOR*** ..... 15

***VETERANS ADMINISTRATION*** ..... 15

***DONATED PROPERTY*** ..... 16

***CRUISES TO NOWHERE / HEAD BOATS / PARTY BOATS / DINNER CRUISES***..... 16

***DOCKING AND STORAGE SPACES FOR BOATS*** ..... 16

***RENTALS OF REAL PROPERTY AT PORT AUTHORITIES*** ..... 16

***ALTERNATIVE METHOD OF CALCULATING ESTIMATED TAX***..... 17

***TAX STATUTES AND ADMINISTRATIVE RULES*** ..... 19

***ATTORNEY GENERAL OPINION*** ..... 20

***COURT CASES IMPACTING THE INDUSTRY***..... 20

***TAX INFORMATION PUBLICATIONS***..... 22

***TECHNICAL ADMINISTRATIVE ADVISORIES*** ..... 23

### ***OVERVIEW OF METHODS OF OPERATION***

Boat dealers maintain an inventory of new and used models for sale. They may sell vessels that range in size from small fishing boats to large ocean-going yachts. Boat dealers may also engage in the repair and maintenance of units in their inventory, and offer these services to others in the industry and the general public.

In addition to selling new and used boats, motors, and trailers, boat dealers may also sell parts, accessories, and fuel, as well as perform repairs or alterations. Boats, motors, trailers, parts and accessories may be sold to other registered dealers for resale purposes, or they may be sold to the ultimate consumer. A boat dealer may have a dry dock, marine railway, or boat lift for removing a boat from or placing it into the water. A dealer may also operate a marina, sell fuel and provide storage and/or docking for boats. A dealer may also offer its customers financing through financial institutions.

### ***ACCOUNTING SYSTEMS***

Boat dealers maintain an inventory of new and used models for sale. They may sell vessels that range in size from small fishing boats to large ocean-going yachts. Boat dealers may also engage in the repair and maintenance of units in their inventory, and offer these services to others in the industry and the general public. Boat dealers may also maintain an inventory of parts for sale, even if they do not offer repair services. Facilities such as marinas may also generate income by renting boats and boat slips, or by providing activities such as charter fishing excursions. Boat dealers usually maintain computerized accounting systems. Income from all of their business activities is maintained in separate accounts, each within its own cost center.

### ***Sales***

Boat dealers' inventories do not turnover rapidly and since the items they sell are generally valuable, they restock their inventory based on seasonal sales or as needed. As long as a boat is in the inventory of the dealer, the dealer holds the Manufacturer's Statement of Origin (MSO). When the boat is sold, the MSO is surrendered to the Florida Department of Environmental Protection, which registers the boat. The sales journal and sales invoices or bills of sale will assist in identifying purchasers and selling prices and determining whether the appropriate tax was charged.

### ***Repairs***

Repair orders, which are used by the dealer to determine the profit or loss on each repair, may be voluminous and varied. A repair order identifies the boat owner's name, the boat's name, the reason for repair, and whether the cost of the repair is covered under a warranty agreement. If the repair was not covered by a warranty, the nature of the repair should be reviewed to determine if the repair was taxable. The taxpayer's chart of accounts identifies direct materials, direct labor and shop overhead used or allocated to each repair.

Factory warranties are furnished with a new boat at the time of sale. Additionally, a non-factory warranty may be purchased by the boat owner. If the work is performed under the terms and conditions of a factory warranty, all materials and supplies used by the repair facility are exempt when there is no charge made to the customer and such materials and supplies are paid for by the factory or manufacturer. A non-factory warranty purchased separately by the boat owner is taxable at its full cost at the moment of purchase. As with factory warranties, all materials and supplies that are used pursuant to work covered by the warranty are exempt. Additional costs passed on to the customer may be taxable (See [Rules 12A-1.006 and Rule 12A-1.105, F.A.C.](#)).

### ***Purchases***

The taxpayer may pull items from untaxed inventory and consume them during the course of business. The items used are subject to use tax at cost the moment they are removed from inventory. Entries in the purchases journal or inventory requisition forms indicate whether items have been removed from inventory and used in the business.

### ***REGISTRATION***

Any person who is engaged in the business of selling, brokering, leasing, or renting any vessel to other is required to register with the Department as a dealer and obtain a separate certificate of registration for each place of business, pursuant to [Section 212.18, F.S.](#) and [Rule 12A-1.060, F.A.C.](#)

In contrast, a boat broker is an agent selling boats for others. As a general rule, a broker does not maintain an inventory at a store location, but instead brings together a buyer and a seller. However, the activity of a boat broker is the same as a boat dealer in regards to the Florida sales and use tax and other State laws concerning the registration of the boats they sell (See [Section 212.05\(1\)\(a\)2., F.S.](#), [Rule 12A-1.007\(9\), F.A.C.](#), and [AGO 71-286](#)).

If at the time of purchase:

- The purchaser was not registered as a dealer with the Department of Revenue, or
- Did not hold a resale/exemption certificate from the Department, and
- The dealer/vendor did not collect tax based on a good faith belief that the transaction was not a taxable sale, or purchase for resale, or
- The transaction was an exempt sale to, or a purchase by, an exempt entity, then

The vendor or purchaser can apply for relief from taxes, penalties, and interest due because of inadvertent sales and use tax inadvertent registration errors pursuant to [Section 212.07\(9\), F.S.](#)

(See [TIP 02A01-09](#), and [Motorola, Inc. v. Green, \(130 So.2d 65, 1960 Fla. Sct. 2023\)](#))

### ***RESALE***

Boats, vessels, trailers, motors, equipment, devices, and other accessories sold as part of a boat, vessel, or boat rig may be purchased tax-exempt when purchased exclusively for resale by a registered dealer, pursuant to [Section 212.07, F.S.](#) (See [Rule 12A-1.039, F.A.C.](#) and [Gulf Capital Corporation vs. Florida DOR, 01-6-FOF; 01-0174, 9/25/01](#)). The

purchasing dealer is required to issue the selling dealer a copy of the purchasing dealer's Annual Resale Certificate at the time of purchase in lieu of paying tax (See [Anderson v. DOR \(380 So. 2d 1083, 1980 Fla. 3 DCA 464\)](#)). The dealer is required to retain these certificates or affidavits to document any tax-free sales made, pursuant to [Section 95.091, F.S.](#)

Any foreign-flagged vessel, or any vessel used less than six months in another State, territory of the United States, or District of Columbia, imported into Florida for the purpose of resale is not subject to Florida use tax, pursuant to [Section 212.06\(1\)\(e\)3., F.S.](#) (See [TAA 03A-051](#)).

If at the time of purchase:

- The purchaser was not registered as a dealer with the Department of Revenue, or
- Did not hold a resale/exemption certificate from the Department, and
- The dealer/vendor did not collect tax based on a good faith belief that the transaction was not a taxable sale, or purchase for resale, or
- The transaction was an exempt sale to, or a purchase by, an exempt entity, then

The vendor or purchaser can apply for relief from taxes, penalties, and interest due because of inadvertent sales and use tax inadvertent registration errors pursuant to [Section 212.07\(9\), F.S.](#)

(See [TIP 02A01-09](#) and [Motorola, Inc. v. Green, \(130 So.2d 65, 1960 Fla. Ct. 2023\)](#))

## ***SALES***

Boat dealers' inventories do not turnover rapidly and since the items they sell are generally valuable, they restock their inventory based on seasonal sales or as needed. As long as a boat is in the inventory of the dealer, the dealer holds the Manufacturer's Statement of Origin (MSO). When the boat is sold, the MSO is surrendered to the Florida Department of Highway Safety and Motor Vehicles, which registers the boat. The sales journal and sales invoices or bills of sale will assist in identifying purchasers and selling prices and determining whether the appropriate tax was charged.

All sales, including occasional or isolated, of boats, motors, trailers, parts, and accessories, as well as any repairs made to these, are subject to Florida sales tax at the moment of sale or delivery, unless the dealer obtains from the customer a properly executed resale/exemption certificate or affidavit as required in [Section 212.05\(1\)\(a\)b., F.S., Section 212.07, F.S. and Rule 12A-1.039, F.A.C.](#) . Effective July 1, 2010, the maximum sales or use tax on a boat is \$18,000 ([Section 212.05\(5\), F.S.](#)).

(See [TAA 88A-1237, Gulf Capital Corporation vs. Florida Dept. of Revenue, \(01-6-FOF; 01-0174, 9/25/01\)](#), and [Gary Porter, Inc. v. Dept. of Revenue, \(93-2436; 94-7 FOF; 93-2437, 11/21/94\)](#)).

The dealer is required to retain these certificates or affidavits to document any tax-free sale made, pursuant to [Section 95.091, F.S.](#)

The sale of any new or used vessel by a registered dealer is subject to tax on the total sales price, including any separately itemized charges or fees for:

- The cost of the vessel, motor, trailer, or any other accessory;
- Preparation, settlement, or closing fees, such as “dealer prep fees”;
- Advertising;
- Freight, handling, or delivery charges, except transportation charges, are exempt under [Rule 12A-1.045, F.A.C.](#) (See [Department of Revenue v. B & L Concepts, 612 So.2d 720, \(Fla. 5DCA 1993\)](#));
- Commission;
- Repossession;
- Future services to be provided at no charge to the purchaser (this does not include case by case adjustments or goodwill adjustments (See [TIP 03A01-20](#) and [TAA 03A-029](#)); or
- Any other expenses or costs factored into the price in providing the vessel, motor, trailer, or accessories to the purchaser

The maximum sales tax applies only to the sales price of the boat or vessel. Items such as a trailer or other itemized property are subject to additional sales tax.

Boat or vessel means and includes:

- Every description of watercraft, barge, air boat, other than a seaplane on the water, used or capable of being used as a means of transportation on water that is required to be titled and/or registered in Florida, pursuant to [Section 328.03](#) and [Section 328.48, F.S.](#); and
- Any vessel of at least five net tons that is required to, or is eligible to, hold a valid certificate of documentation issued by the United States Coast Guard, pursuant to 46 C.F.R. 67, and is required to be registered in Florida, pursuant to [Section 328.48, F.S.](#)

The sale by a registered dealer of a boat rig, including a boat, the motor equipment, devices, and other accessories sold as part of the boat, and a boat trailer, is subject to tax, even when the items constituting the boat rig are separately itemized on an invoice, bill of sale, or other tangible evidence of sale. Also, any separately itemized fee or charge mandated by the State of Florida or licensed State agency as a requisite to the titling, licensing, registration, transfer of ownership, or recording lien for the operation of any vessel on the waterways of Florida is not subject to tax.

### ***Trade-in Allowance/ Even Trades/ Trade Downs***

Sales tax should be computed at the rate of 6% of the total sales price of a boat, motor, and/or trailer, minus any trade-in allowance, pursuant to [Section 212.09, F.S.](#), and [Rule 12A-1.007\(9\)\(c\), F.A.C.](#)

The amount of the trade-in allowance or credit is deducted from the sales price of the new or used vessel before computing the amount of tax due (See [TAA 98A-1040](#)). When the amount of the trade-in allowance against the sales price of a vessel is equal to or exceeds

the sales price of the vessel being purchased, such as in an “even trade” or “trade down,” no tax is due (See [TAA 88\(A\)-293](#)).

The owner of the trade-in does not have to be the purchaser of the boat receiving the benefit of the reduction in sales price. The owner must approve of the trade-in.

### ***Rebates/ Discounts***

Rebates provided by vessel manufacturers to the purchaser of a vessel through the selling dealer are not discounts allowed between the seller and the purchaser, even when the purchaser assigns the rebate to the selling dealer. Tax is computed on the sales price of the vessel without any deduction from the amount of the manufacturer’s rebate.

However, rebates or discounts given directly by the selling dealer to the purchaser are deducted from the sale price of the vessel before computing the amount of tax due when the dealer does not receive reimbursement from any other third party for the amount of the rebate or discount (See [Rule 12A-1.018\(1\), \(2\), \(4\), F.A.C.](#), [TAA 90A-035](#), and [TIP 03A01-20](#)).

### ***Sales To Non-resident and Non-Resident Dealers***

[Section 212.05\(1\)\(a\)2., F.S.](#), provides an exemption for a vessel sold by or through a registered dealer to a purchaser who, at the time of taking delivery of the vessel, is a nonresident of this State be permitted. This exemption applies to the sale of a vessel and the motor and accessories sold as part of the vessel by a registered dealer to a nonresident purchaser; however, this exemption does not apply to the sale of a boat trailer. If the dealer sells a boat trailer with a boat to a non-resident who qualifies for the exemption, the sale of the boat trailer must be separately itemized on an invoice, closing statement, or bill of sale from the sale of the vessel, the motor, and any accessories sold as part of the boat.

A registered boat dealer may sell a boat to a resident of another State without collecting the tax as long as certain provisions set out in [Section 212.05\(1\)\(a\)2., F.S.](#) and [Rule 12A-1.007, F.A.C.](#) are met. Under the provisions of [Section 212.05\(1\)\(a\)2., F.S.](#) and [Rule 12A-1.007, F.A.C.](#), a non-resident of Florida may purchase a boat without paying the tax, if the following provisions exist:

- The dealer obtains for his records a sworn affidavit from the buyer;
- The buyer removes the boat from Florida within 10 days from the date of purchase; or
- 20 days after completion of any needed repairs or alterations; or
- The buyer provides the department with a proof of removal (receipts for fuel, dockage, tie-down from outside Florida) within 10 days; or
- The buyer provides the department with written proof that the boat was licensed, registered or documented outside Florida within 30 days of removal; or
- The buyer must not return the boat to Florida within six months from the date of departure from Florida, except for repairs

If the buyer fails to provide the Department with the documents required, the department's special programs process will take actions to collect the tax, penalty, and interest. The selling dealer, within 5 days of the sale date, shall provide the department with a copy of the sales invoice, closing statement, bills of sale, and the original affidavit.

A buyer of a boat of 5 net tons of admeasurements or larger intending to remain in Florida beyond the previously stated 10 and 20-day limits must apply for a decal. The selling dealer supplies decals authorizing the boat to remain in Florida until 90 days after the date of purchase. The purchaser can buy from the selling dealer or broker a Florida decal, which will allow the boat to remain in Florida up to 90 days for any reason. Decals are sold to the dealers and brokers by the Enforcement Operations Group of the Department. The cost is \$20, and dealers can obtain the same number of decals as they had exempt sales reported to the Department in the previous year. After the initial purchase of decals, the dealer or broker may purchase as many decals as are needed in order to operate efficiently. The selling dealer, broker, or their designated agent must mark and affix the decal on the qualifying vessel before the vessel may be delivered to the purchaser. The selling dealer must maintain detailed records of decal sales and make those records available upon request. The selling dealer is also required to furnish the original removal affidavit to the Department within 5 working days of the sale. The Department maintains records of removal and registration received from the dealers (See Section [212.05\(1\)\(a\)2.f., F.S.](#)).

If the buyer issues the dealer a fraudulent removal affidavit for the purpose of evading the payment of tax, the buyer is liable for the tax, plus a mandatory penalty of 200% of the tax due.

If the buyer fails to comply with any of the above provisions, the buyer is liable for the tax plus a penalty equal to the tax.(See [Section 212.05\(1\)\(a\)2.f.\(VII\), F.S.](#)).

(See [TAA 98A-1056, TAA 98A-1011, TIP 95A01-28, TIP 92A01-11, Yes Dear, Inc. v. DOR \(523 So.2d 1235, 13 FLW 974, 1988 Fla.1DCA 1395, United Engines, Inc. v. DOR, \(508 So.2d 459, 12 FLW 1369, 1987 Fla.1DCA 1917, and DOR v. G.R. Swan Enterprises, Inc., \(506 So.2d 455, 12 FLW 1053, 1987 Fla.1DCA 1354\)](#)).

[Section 212.06\(5\)\(b\), F.S.](#) and [Rule 12A-1.0015, F.A.C.](#) provides for a nonresident dealer (Out-of-State or out-of-country) who does not hold a Florida sales tax registration may purchase property for resale without paying the tax. The nonresident dealer furnishes the seller a statement declaring that the tangible personal property will be transported outside of Florida by the nonresident dealer for resale and no other purpose. The statement must include the nonresident dealer's name, address, applicable passport, or visa number, and evidence of authority to do business in his home State or country such as the business name, address and occupational license number. The statement must be signed by the nonresident dealer and must contain the following:

"Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief"

(See [TAA 00A-028](#) and [TAA 91A-1044](#)).

### ***TITLE CERTIFICATE AND REGISTRATION***

[Section 212.06\(10\), F.S.](#), provides that no title certificate may be issued on any vessel, or if no title certificate is required by law, no license or registration may be issued for any vessel by any State agency unless there is filed with the application of title certificate or registration a receipt evidencing payment of the applicable tax. All vessels used on the waters of Florida must be registered in Florida, pursuant to [Section 328.48, F.S.](#) Each vessel that is operated on the waters of Florida must be titled in Florida, pursuant to [Section 328.03, F.S.](#)

### ***TRANSFER OF TITLE***

Each and every private or casual sale, purchase, use, or transfer of title to a vessel or a rig consisting of a vessel and a trailer, is subject to Florida sales or use tax when the vessel or the trailer is required to be titled and/or registered or licensed in Florida.

Tax is based on the sales price of the vessel or the rig, including the total consideration paid for the vessel or the rig, whether valued in money or otherwise, any cash or equivalent paid, any outstanding lien assumed by the purchaser, and any equity ownership or beneficial interest transferred in exchange for the vessel or the rig.

### ***USE TAX ON VESSELS PURCHASED OUTSIDE OF FLORIDA***

When a vessel is purchased outside Florida and is registered and/or titled in Florida, there is a presumption that the vessel is subject to Florida use tax, pursuant to [Section 212.06\(10\), F.S.](#) The maximum use tax imposed on a boat or vessel is \$18,000. [Section 212.05\(5\), F.S.](#)

Any vessel that remains in Florida for than an aggregate of 183 days in any one-year period is presumed to be commingled with the general mass of this State and subject to Florida use tax, pursuant to [Section 212.06\(12\), F.S.](#)

(See [TAA 92A-1036](#), [TAA 91A-1037](#), [TAA 90A-1076R](#), [TAA 90A-1076](#), [TIP 92A-0112](#), [United Engines, Inc. v. Department of Revenue](#), [Department of Revenue v. G.R. Swan Enterprises, Inc.](#), [Yes Dear, Inc. v. Department of Revenue](#), [State v. Galadriel, Inc.](#), (525 So.2d 990, 13 FLW 1250, 1988 Fla.3DCA 1816), and [ISEASEAL, LLC v. Dept. of Revenue](#), (DOR05-11-FOF; 04-2373, 6/29/05)).

Except when:

- The vessel is temporarily docked in Florida, as provided in [Section 212.08\(7\)\(t\), F.S.](#) and [Rule 12A-1.0071, F.A.C.](#) (See [TAA 91A-1023](#), [TAA 89A-1040R](#), [TAA 90A-1013](#), [TAA 90A-1008](#), [TAA 89A-1030S](#), [TAA 89A-1030](#), [TAA 89A-1017](#), [TAA 88A-1289](#), [TAA 88A-1291](#), [TAA 89A-1015](#), [TAA 88A-1012](#), [TAA 87A-1382](#), [Wanda Marine Corp. v. State](#), 305 So.2d 65 (Fla. 3rdDCA 1974), and [Yacht Futura v. Dept. of Revenue](#), 510 So.2d 1048 (Fla. 1<sup>st</sup> DCA 1987); or
- The vessel is placed in the care, custody, and control of a dealer or broker registered with the Department for the sole purpose of being offered for sale and

- the owner of the vessel does not make personal use of the vessel while the vessel is in Florida, pursuant to [Section 212.06\(1\)\(e\)3., F.S.](#) (See [TAA 03A-051](#)); or
- The current owner of the vessel has owned and used the vessel for six months or longer in another State, territory of the United States, or District of Columbia under conditions that would lawfully give rise to the taxing jurisdiction of the other State, territory of the United States, or District of Columbia, pursuant to [Section 212.06\(8\), F.S.](#)

(See [TAA 98A-1015](#), [TAA 97A-1067](#), [TAA 91A-1023](#), [TAA 91A-1016](#), [TAA 90A-1076R](#), [TAA 90A-1027](#), [TAA 89A-1017](#), [TAA 89A-1015](#), [TAA 88A-1301](#), [TAA 88A-1289](#), [TAA 88A-1291](#), [TAA 88A-1015](#), [TAA 88A-1012](#), [TAA 87A-1405](#), [TAA 87A-1382](#) and [TAA 87A-1351](#)).

Any vessel purchased outside of Florida and imported into Florida within six months from the date of purchase for use, storage for use or for operation on Florida waters is subject to Florida use tax on the purchase price of the vessel. The applicable tax must be paid:

- Within 30 days of the date of importation for vessel when purchased in another State, territory of the United States, or District of Columbia, pursuant to [Section 328.46, F.S.](#), or
- Within 90 days of the date of importation for vessels currently titled and/or registered in another State, territory of the United States, or District of Columbia, pursuant to [Section 328.56, F.S.](#)
- Florida use tax is due on any vessel imported into Florida from any foreign country for operation on Florida waters, regardless of the period of use in that country, unless the vessel is operating under a “Federal Cruising License/Permit.”

Florida will allow a credit to any purchaser who provides documentary evidence that a tax was lawfully imposed on the sale or use of the vessel and has been paid to another State, territory of the United States, or District of Columbia, pursuant to [Section 212.06\(7\), F.S.](#) No credit for tax paid to a foreign country will be allowed against any Florida use tax.

### ***FOREIGN FLAGGED PLEASURE VESSELS***

The Commerce Clause of the United States Constitution ([Section 212.06\(1\)\(a\), F.S.](#), which imposes the tax on commingled property; and the Customs Court Case [American Customs Brokerage Co. Inc. v. U.S., 375 F. Supp. 1360 \(Cust. Ct. 1974\)](#)) “...suggests a finding by federal customs authorities that the vessel was not brought into this country for permanent use.”

The Department has recognized that a boat flying a foreign flag is exempt from use tax if it receives a temporary cruising license from the United States Customs Service in accordance with 49 U.S.C. 104, and the boat is used consistently with such license and federal law. A boat brought into the United States under cruising license from United States Customs is not considered imported under federal law. The States of the United States are bound by the Supremacy Clause to respect this federal statute.

Therefore, all vessels, pursuant to 19 U.S.C. s. 1435, arriving in the United States from a foreign port or place must, within 48 hours of such arrival, make entry with United States Customs except for those vessels enumerated in 19 U.S.C. s. 1441 and foreign pleasure vessels in possession of a cruising license as specified in 46 U.S.C. s. 104, and in 19 C.F.R. s 4.94 Paragraph (3) of 19 U.S.C. s. 1441, exempts from entry in the United States:

“Licensed yachts or undocumented American pleasure vessels not engaged in trade nor in any way violating the customs or navigation laws of the United and not having visited any hovering vessel.”

The purpose of the cruising license is to defeat the necessity for a foreign yacht or pleasure boat, while in the United States, to obtain permits to proceed, file a manifest, and enter and clear. These requirements are waived only if the boat is used for pleasure cruising. The activity of pleasure cruising provides the rationale for the issuance of the cruising license.

When a foreign-flagged vessel enters this State under a cruising license from the United States Customs Service and the boat is used consistently with such license and federal law, it is not subject to the registration requirements under Chapter 328, F.S. This has been confirmed by the DHSMV.

The six-month provision in [Section 212.06\(8\)\(a\), F.S.](#) is irrelevant in this situation, since the boat is a foreign-flagged vessel entering the State under a cruising license issued by United States Customs. However, if the owner of the vessel decides to register the vessel in this State, the provisions of [Section 212.06\(8\)\(a\), F.S.](#) may apply in determining whether a use tax liability would be due. The facts would have to be reviewed on a case-by-case basis.

A vessel entering the State under a cruising license issued by United States Customs is not required to make the payment of duty, unless it is engaged in trade or is in any way violating the customs or navigation laws of the United States.

The Department can impose use tax on a yacht, if such yacht is required to, or does, make duty payment while in the United States. Thus if, a vessel, sailing under a license to cruise, which makes, or is required to make a consumption entry, or makes, or is required to make, payment of duty, or when there is an open offer to sell such a vessel, the such actions would be considered by the Department as sufficient evidence that use of the vessel is not consistent with the license to cruise. Consequently, the Department will disregard the license to cruise and apply the applicable sales and use tax statutes and administrative rules to the facts, which are relevant to the presence of the vessel in Florida to determine if the vessel is subject to Florida use tax.

Therefore, a yacht or pleasure boat is dutiable if imported into the United States by a nonresident through Customs without a cruising license. Florida would consider any such boat brought in by a nonresident to be subject to Florida use tax at such time as it is required to be registered in Florida, pursuant to [Chapter 328, F.S.](#), unless another exemption provision within [Chapter 212, F.S.](#), is applicable.

A foreign-flagged vessel paying the duty and relinquishing the cruising permit could be subject to a use tax liability depending on the facts of the case. Normally, the boat would be considered imported into this State at the moment that payment of duty occurred, unless the circumstances of the case would give rise to another exemption provision within [Chapter 212, F.S.](#)

As stated earlier, when a foreign-flagged vessel enters the State under a cruising license issued by United States Customs and the use the vessel while in Florida is consistent with the cruising license, the vessel would not be subject to a use tax liability during the time the boat is in Florida. The provisions in [Section 212.06\(12\), F.S.](#), would not be applicable to this situation.

Foreign-flagged vessels that have complied with the applicable federal rules and regulations that allow the vessel to be offered for sale in the United States would not be subject to a use tax liability if the vessel were imported into Florida for the sole purpose of sale at retail by a licensed Florida yacht broker. Certain conditions would have to be met to demonstrate that the sole purpose was the purpose of a “sale at retail”. These conditions are being address in [Section 212.06\(1\)\(e\)3., F.S.](#) (See [TAA 03A-051](#)). The rationale applied here is that the vessel is being imported into Florida for the sole purpose of a sale at retail, which does not create a use tax liability. However, time limitations for the length of stay would be controlled by the appropriate federal regulation.

(See [TAA 98A-1015](#), [TAA 97A-1067](#), [TAA 91A-1023](#), [TAA 90A-1037](#), [TAA 90A-1027](#), [TAA 89A-1040R](#), [TAA 89A-1040](#), [TAA 89A-1050](#), [TAA 89A-1017](#), and [TAA 89A-1015](#)).

### ***VESSELS TEMPORARILY DOCKED IN FLORIDA***

When a vessel upon which Florida sales and use tax has not been paid enters Florida the vessel is exempt from Florida use tax when:

- The vessel is at a facility that rents dockage or slippage and is registered with the department; and
- The vessel remains in Florida for a period not to exceed a total of 20 days in any calendar year.
- The vessel is placed in a “registered repair facility,” as defined in [Section 212.08\(7\)\(t\), F.S.](#), by a nonresident owner or the owner’s agent for repairs, alterations, refitting, or modifications, the 20 day period is tolled once each calendar year, pursuant to [Section 212.08\(7\)\(t\), F.S.](#)

(See [Rule 12A-1.0071, F.A.C.](#), [TAA 91A-1023](#), [TAA 89A-1040R](#), [TAA 90A-1013](#), [TAA 90A-1008](#), [TAA 89A-1030S](#), [TAA 89A-1030](#), [TAA 89A-1017](#), [TAA 88A-1289](#), [TAA 88A-1291](#), [TAA 88A-1015](#), [TAA 88A-1012](#), [TAA 87A-1382](#), [Wanda Marine Corp. v. State, 305 So.2d 65 \(Fla. 3rdDCA 1r974\).](#), [Yacht Futura v. Dept. of Revenue, 510 So.2d 1048 \(Fla. 1<sup>st</sup> DCA 1987\)](#), and [DOR v. Continental Developers and Conversions, 506 So.2d 436, 12 FLW 826, 1987 Fla. 2DCA 962.](#)).

***REPAIRS***

Repair orders, which are used by the dealer to determine the profit or loss on each repair, may be voluminous and varied. A repair order identifies the boat owner's name, the boat's name, the reason for repair, and whether the cost of the repair is covered under a warranty agreement. If the repair was not covered by a warranty, the nature of the repair should be reviewed to determine if the repair was taxable. The taxpayer's chart of accounts identifies direct materials, direct labor and shop overhead used or allocated to each repair.

Factory or manufacturer's warranties are furnished with a new boat at the time of sale and is normally included in cost of the new boat without additional cost to the buyer in excess of the selling price. Parts, materials, and supplies used in the performance of a factory or manufacturer's warranty for equipment are exempt when the materials and supplies are paid for by the factory or manufacturer.

A non-factory warranty, commonly known as a "service warranty," purchased separately by the boat owner is taxable at its full cost at the moment of purchase. As with factory warranties, all materials and supplies that are used pursuant to work covered by the warranty are exempt. Additional costs passed on to the customer may be taxable (See [Section 212.0506, F.S., Rule 12A-1.006, Rule 12A-1.105, F.A.C., and TAA 05A-027](#)).

Repairs completed under a product "recall," "safety recall," or "non-safety recall" by the manufacturer to correct a manufacturing defect that relates to product safety or workmanship of a product is not taxable when there is no charge to the customer for the repair or modification, and there is no discretion under the terms of the recall on who may receive the repair or modification. However, after warranty repairs and goodwill adjustments are repairs or modifications that are made at the discretion of the dealer or manufacturer. The parts and materials furnished by the manufacturer or dealer in goodwill adjustments are subject to use tax.

In almost every boat repair, a marine repair facility will use items that are generally categorized as "overhead items" or "shop materials." Examples of such items are tools, shop rags polishing rags, sandpaper, razor blades, brushes, paint rollers and trays, soaps and cleaners, paper towels, masking tape, and rubber gloves. Some marine repair facilities follow the practice of accounting for the purchase of some overhead items and shop materials as inventory items and making a charge to the boat owner for each and every overhead item and shop material used in the repair. If the marine repair facility does itemize such overhead items and shop materials on its invoice to the boat owner, and such itemization is sufficiently detailed that the charge for each particular item and material can be identified, the marine repair facility may treat such overhead items and shop materials as parts that are sold to the boat owner and collect tax on the sale of the overhead items and shop materials to the boat owner. In this instance, the marine repair facility may purchase such overhead items and shop materials exempt from tax by presenting an annual resale certificate to the vendor at the time of purchase (See [TAA 99A-053](#)).

Where a boat that Florida sales and use tax has not been paid is placed in a "registered repair facility" by a nonresident owner for repairs, alterations, refitting, or modifications, the twenty (20) day time period may be tolled only once within a calendar year. This is when a

boat is placed for the first time within that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility. Upon the boat owner's request, the Department may grant an additional tolling of the twenty (20) day period for repairs arising from a written guarantee given by the registered repair facility, when such guarantee covers only those repairs or modifications made during the first tolled period. The dealer must maintain the department's letter of determination for a period of five years, or until the expiration of the statute of limitations as provided in [Section 95.091\(3\), F.S.](#) (See [Section 212.08\(7\)\(t\), F.S.](#), and [Rule 12A-1.0071, F.A.C.](#)).

### ***BARE BOAT CHARTER/ CHARTER BOATS/ FISHING***

The charge for chartering any boat or vessel, with crew furnished, solely for fishing is exempt (See [Section 212.08\(7\)\(y\), F.S.](#), [TIP 88A01-05](#), [TIP 90A01-01](#), and [TIP 91A01-10](#)).

When a boat or vessel is leased or rented on a "bare boat" basis, tax is due on the gross proceeds derived from the lease or rental. The lease or rental is considered to be on a "bare boat" basis when:

- The lessor does not provide a crew; or
- The lessor provides a crew that is hired by the lessee under a separate employment contract. When the lessee executes a separate employment contract for a crew, the charge is not a part of the gross proceeds derived from the lease or rental of the boat or vessel on a "bare boat" basis.

In addition, a boat or vessel, and parts that are purchased exclusively for lease or rental on a "bare boat" basis may be purchased tax exempt by a dealer registered with the Department at the time of purchase. The purchasing dealer is required to issue a copy of the dealer's Annual Resale Certificate to the selling dealer at the time of purchase in lieu of paying tax. This exemption is not applicable if the vessel is used for any other purpose whether the use occurs within or outside Florida waters.

(See [Section 212.05\(1\)\(b\),\(d\), F.S.](#), [Rule 12A-1.071, F.A.C.](#), [AGO 64-009](#), [TAA 04A-047](#), [TAA 95A-1034](#), [TAA 90A-1037](#), [TAA 89A-056](#), and [HMY Yacht Sales, Inc. v. DOR, DOAH Case 1996 Appeal](#)).

### ***DEMONSTRATOR***

Tax is not imposed on any boat or vessel registered by a vessel dealer or vessel manufacturer when the boat or vessel used solely for demonstration, sales promotional, or testing purposes (See [Section 328.52, F.S.](#), [Section 212.06\(1\)\(e\)2., F.S.](#), [TAA 89A-1060](#), [TAA 89A-1060R](#), and [TIP 97A01-07](#)).

### ***VETERANS ADMINISTRATION***

When a veteran of the armed forces purchases a boat or vessel from a dealer pursuant to the provisions of 38 U.S.C. s. 3902(a), or any successor provision of the United States Code, the amount paid directly to the dealer by the Veterans Administration is not taxable (See [Section 212.08\(7\)\(ss\), F.S.](#) and [Rule 12A-1.007\(4\), F.A.C.](#)).

***DONATED PROPERTY***

[Section 212.08\(7\)\(l\), F.S.](#), exempts the sale of donated property by nonprofit organizations that primary purpose is to provide special educational, cultural, recreational, and social benefits to minors. If the sale is exempt, tax cannot be imposed in the form of a use tax on the purchaser (See [TAA 00A-085 and TIP 02A01-27](#)).

***CRUISES TO NO WHERE / HEAD BOATS / PARTY BOATS / DINNER CRUISES***

Vessels that are used to transport persons or property for hire in interstate or foreign commerce and commercial fishing vessel are subject to a partial exemption provided in [Section 212.08\(8\), F.S.](#) Tax is imposed based on the ratio of Florida mileage to total mileage traveled by the carrier's vessels that were used in interstate or foreign commerce or for commercial fishing purposes and that had at least some Florida mileage during the previous fiscal year (See [Rule 12A-1.0641](#), [TAA 05A-029](#), [TAA 02A-054](#), [TAA 99A-066](#), [Florida Department of Revenue v. New Sea Escape Cruises, LTD and Deerbrooke Investments, Inc.](#), 861 So.2d 447, 28 Fla. L. Weekly D2124 (Fla. App. 4 Dist. 2003)).

Dinner Cruises whereby the owners of the vessel charge for a cruise, dinner, open bar, etc. The vessel normally departs from one point in Florida and cruises for x number of hours without entering into international waters, and returns to the same point of departure. The charges for this type of dinner cruise are not charges for the rental of a boat and the total charge for the "dinner cruise" is the price of the admission for the cruise. The charge for a cruise where passengers cannot disembark from the vessel at points other than the origination point and the vessel does not operate in international waters is considered to be for an admission and is taxable.

***DOCKING AND STORAGE SPACES FOR BOATS***

The rental of docking and storage spaces for boats in boat docks and marinas is taxable pursuant to [Section 212.03\(6\), F.S.](#) (See [AGO 02-034](#)).

***RENTALS OF REAL PROPERTY AT PORT AUTHORITIES***

The amount charged for property used at a port authority, as defined in [Section 315.02\(2\), F.S.](#), exclusively for the purpose of oceangoing vessel or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading and unloading passengers or cargo onto or from such vessel, or property used at a port authority for fueling such vessels, or to the extent that the amount paid of tonnage actually imported or exported through the port by a tenant is exempt from tax. The term "port authority" or the word "authority" are defined under [Section 315.02\(2\), F.S.](#), to mean "any port authority in Florida created by or pursuant to the provisions of any general or special law or any district or board of county commissioners acting as a port authority under or pursuant to the provisions of any general or special law (See [Section 212.031\(1\)\(a\)8., F.S.](#), [Rule 12A-1.070\(1\)\(a\)7. F.A.C.](#); [TAA01A-050R](#) and [TAA 01A-050](#)).

***ALTERNATIVE METHOD OF CALCULATING ESTIMATED TAX***

Boat dealers have an alternative method available for calculating and paying their estimated sales tax. To qualify for the alternative estimated sales tax method, a dealer must have made at least one sale of a boat with a selling price of \$200,000 or more in the previous state fiscal year (July 1<sup>st</sup> through June 30<sup>th</sup>). Dealers must apply before October 1 each year and be approved by the Department to use this alternative method (See [Section 212.11\(4\)\(c\), F.S.](#) and [TIP 99A01-20](#)).

***GLOSSARY OF TERMS***

- Boatlift:** Equipment (generally tangible personal property) used to lift boats from the water.
- Floating dry-docks:** A structure (tangible personal property) used in the storage or dockage of boats.
- Fixed dry-dock:** A structure (real property) used in the storage or dockage of boats.
- Marine railway:** Rails (improvement to real property) used to lift boats from the water.
- Sea trial:** A voyage for the purpose of testing repairs or modification work and which is in length and scope reasonably necessary to test repairs or modifications, or to ascertain the sea-worthiness of the vessel.

***TAX STATUTES AND ADMINISTRATIVE RULES***

<b>Topic</b>	<b>Statute (F.S.)</b>	<b>Rule (F.A.C.)</b>
Alternative Method of Calculating Estimated Tax	212.11(4)(c)	
Bare Boat Charter	212.05(1)(b),(d) 212.08(7)(y)	12A-1.071
Basis for exemption	212.08(7)(t) 212.06(8) (12)	12A-1.007(2)(9) 12A-1.064(1)
Boat rentals	212.05(1)	12A-1.007(14) 12A-1.071(17)
Boat repair and modification	212.06 212.0506	12A-1.006(1) 12A-1.007(9) 12A-1.105
Cruises to No Where/ Head and Party Boats/ Dinner Cruises	212.08(8)	12A-1.0641
Definition	328.03 328.48	
Demonstrator	212.06(1)(e)2 328.52	
Docking and storage	212.03(6)	12A-1.073(b)
Donated Property	212.08(7)(l)	
Non-resident	212.05(1)(a)2.f. 212.06(5)(b)	12A-1.007 12A-1.0015
Rebates / Discounts		12A-1.018(1), (2), (4)
Registration	212.05(1)(a)2 212.07(9) 212.18	12A-1.007(9) 12A-1.060
Rentals of RP at Port Authorities	212.031(1)(a)8 315.02	12A-1.070(1)(a)7.
Repairs	212.08(7)(t) 95.091(3)	12A-1.0071
Resale	212.06(1)(e)3 212.07 212.07(9) 95.091	12A-1.039
Sale of boat parts	212.06	12A-1.016

## Standard Industry Guide

## Boat Dealers

Sale of boats	212.05(1), (5) 212.06(5) 212.07(1) 95.091	12A-007(1)(6)(7) 12A-1.039 12A-1.038(1) 12A- 1.045
Sale of vessel for commercial purposes		12A-1.064(2)(5)
Title Certificate and Registration	212.06(10) 328.03 328.48	
Trade-in Allowance	212.09	12A1.007(9)( c)
Use of boat from sales inventory		12A-1.071(2)(b)
Use Tax on vessels purchased outside of Florida	212.05(5) 212.06(1)(e)3 212.06(7)(8)(10)(12) 212.08(7)(t) 328.46	12A – 0071
Vessels Temporarily Docked In Florida		12A-1.0071
Veterans Administration	212.08(7)(ss)	12A-1.007(4)

## ***ATTORNEY GENERAL OPINION***

	AGO
Registration	71-286
Bare Boat Charter	64-009
Docking and Storage	02-034

## ***COURT CASES IMPACTING THE INDUSTRY***

### **American Customs Brokerage Co. Inc. v. U.S**

*375 F. Supp. 1360 (Cust. Ct. 1974)*

### **Anderson v. DOR**

*380 So. 2d 1083, 1980 Fla. 3 DCA 464*

**Issue:** Resale

### **Department of Revenue v. B & L Concepts,**

*612 So.2d 720, (Fla. 5DCA 1993*

**Issue:** Sales

### **Department of Revenue v. Swan Enterprises Inc.,** *506 So.2d 455, 12 FLW 1053, 1987 Fla.1DCA 1354,*

**Issue:** In Department of Revenue v. G.R. Swan Enterprises, Inc., the Department appealed a decision overturning an assessment of tax on a yacht purchased by Swan, a Delaware corporation owned by two Florida residents. The sale of the yacht was initially exempted from Florida sales tax on the basis of an affidavit alleging that the boat was to be removed from Florida within ten days of its purchase. As with United Engines, the boat

was returned to Florida waters. The Court of Appeals reversed the lower court and sided with the Department that Swan's return of the boat to Florida made the owners liable for use tax liability. This issue is also addressed in: **YES Dear, Inc. vs. Department Of Revenue**, 13 So. 2d 1235, 13 FLW 974, 1988 Fla.1DCA 1395

**DOR v. Continental Developers and Conversions**,  
506 So.2d 436, 12 FLW 826, 1987 Fla. 2DCA 962

**DOR v. G.R. Swan Enterprises, Inc.**  
506 So.2d 455, 12 FLW 1053, 1987 Fla.1DCA 1354

**Florida Department of Revenue v. New Sea Escape Cruises, LTD and Deerbrooke Investments, Inc.,**  
861 So.2d 447, 28 Fla. L. Weekly D2124 (Fla. App. 4 Dist. 2003)

**Gary Porter, Inc. v. Dept. of Revenue**  
93-2436; 94-7 FOF; 93-2437, 11/21/94

**Issue:** Sales

**Gulf Capital Corporation vs. Florida DOR**  
01-6-FOF; 01-0174, 9/25/01).

**Issue:** Sales and Resale

**HMY New Yacht Sales, Inc. v. Department of Revenue**, 21 FLW D1660, 1996 Fla.1DCA 10886,

**Issue:** In HMY New Yacht Sales, Inc. v. Department of Revenue, appellant appealed an assessment of tax on a yacht purchased tax exempt for resale. The Department assessed tax on the basis that the vessel was used to promote the goodwill of the business and not solely for promotional reasons geared towards the boat's sale. The court upheld the assessment.

**HMY Yacht Sales, Inc. v. DOR**  
DOAH Case 1996 Appeal

**ISEASEAL, LLC v. Dept. of Revenue**  
DOR05-11-FOF; 04-2373, 6/29/05.

**Motorola, Inc. v. Green**,  
130 So.2d 65, 1960 Fla. Sct. 2023)

**Issue:** Registration and Resale

**Oceanie Chartless v. Department of Revenue**  
DOAH Case No 76-1729, Recommended orders 1/31/78

**Issue:** Use of boat during sea trial does not make the boat purchase subject to use tax.

**State v. Galadriel, Inc.**  
525 So.2d 990, 13 FLW 1250, 1988 Fla.3DCA 1816

**State Department of Revenue v. Anderson**  
403 So.2d 397, 1981 Fla.Sct 2525

**Issue:** The Supreme Court of Florida upheld the power of the Department to assess liability on dealers that sell boats tax exempt without benefit of a resale card or other form of exempt documentation.

**United Engines, Inc. v. Dept of Revenue**

## Standard Industry Guide

## Boat Dealers

508 So.2d 459, 12 FLW 1369, 1987 Fla.1DCA 1917

**Issue:** Affidavits are commonly used by boat dealers and purchasers to rebut the assumption of taxability of boats sold or repaired in Florida. Generally speaking, the affidavits attest to the intent of removing the boat from the state within a specified period. Often, the actions of the dealer or purchaser do not match the criteria specified by the affidavit. In *United Engines, Inc. v. Dept. of Revenue*, United appealed a decision in which use tax was assessed on a boat manufactured in Florida, in a joint venture with Broward Marine, for the alleged purpose of traveling to boat shows to demonstrate United's technology. United filed, as purchaser, an "Affidavit for Exemption of Boat Sold for Removal from the State of Florida by the Purchaser." After a series of returns to Florida waters, the Department assessed a use tax and penalty against United. The Court of Appeals affirmed the legality of the assessment in **Yacht Futura v. Department of Revenue**

510 So.2d 1048 (Fla 1<sup>st</sup>DCA 1987) **Issue:** A boat may enter Florida exempt from use tax for repairs.

### **Wanda Marine Corp. v. State,**

305 So.2d 65 (Fla. 3<sup>rd</sup>DCA 1974),

### **Yacht Futura v. Department of Revenue**

510 So.2d 1048 (Fla 1<sup>st</sup>DCA 1987) **Issue:** A boat may enter Florida exempt from use tax for repairs.

### **Yes Dear, Inc. v. DOR**

523 So.2d 1235, 13 FLW 974, 1988 Fla.1DCA 1395,

## **TAX INFORMATION PUBLICATIONS**

	TIP
1988 Motor Vehicle Sales Tax Rates by State	88A – 04
1990 Motor Vehicle Sales Tax Rates by State	90A – 06
1991 Motor Vehicle Sales Tax Rates by State	91A – 03
1995 Motor Vehicle Sales Tax Rates by State	95A – 11
1996 Motor Vehicle Sales Tax Rates by State	96A – 09
1997 Motor Vehicle Sales Tax Rates by State	97A – 21
1998 Motor Vehicle Sales Tax Rates by State	98A – 17
Alternative Method of Calculating Estimated Tax	97A – 10 98A – 16 99A01-20
Auto Dealers & Businesses Selling New/Used Batteries or New Tires	96A – 28
Bare Boat Charter	88A01-05 90A01-01 91A01-10
Boats Imported into Florida for Saltwater Fishing	91A – 10
Changes to Enterprise Zone Program Incentives	98C01 – 01
Changes to Florida Sales and Use Tax	87A – 33 1987
Charter Fishing Vessels	88A – 05
Commercial and Charter Boat Owners	90A – 01

## Standard Industry Guide

## Boat Dealers

December Special Legislative Session Changes	87A – 22
Demonstrator	97A01-07
Discretionary Sales Surtax (Local Government Infrastructure Tax) Discretionary Sales Surtax; How it Works	87A – 23 87A – 40
Donated Property	02A01-27
Exemption; Sale of Boats, Effective September 1, 1992	92A – 12
Increase Tax Rate; Services; Sanitary Services; Wired and Cable Television Services	87A – 38
Large Boats Sold to Nonresidents, Effective October 1, 1995	95A – 28
Motor Vehicle Registration; Military Personnel	93A – 07
Motor Vehicle Sales Tax Rates by State	87A – 29 1987
Motor Vehicles, Boat, Aircraft and Mobile Home Dealers	87A – 23
Purchases Subject to Federal Luxury Excise Tax	90A – 18
Registration and Resale	02A01-09
Sales to non-residents	92A01-11
Sales, Rebates, Discounts	03A01-20
Surtax on Motor Vehicles, Mobile Homes, Aircraft, and Boats; Remitting Procedure	93A – 21
Transfer of Title, Motor Vehicle	88A – 09
Use Tax on Vessels Purchased Outside of Florida	92A01-12
Vehicles Purchased or Used by US Military Personnel; Vehicles Purchased Outside Florida	88A – 10

## ***TECHNICAL ADMINISTRATIVE ADVISORIES***

Bare Boat Charter	TAA 04A-047 89A-056 90A-1037 95A-1034
-------------------	---

## Standard Industry Guide

## Boat Dealers

Bare Boat Charter Agreement	95A - 034
Boats	83A – 0003 85A - 023 88A - 015 89A - 030 90A - 008 90A - 076R 91A - 016 91A - 027 87A - 382 87A - 405 87A - 51 88A - 012 88A - 1012 88A - 121 88A - 237 88A - 291 88A - 301 89A - 012
Boats/ Federal Cruising License	89A - 050
Boats/Conditions of Ownership	91A - 037
Boats/Cruising License	89A - 040
Boats/Equipment, Parts	91A - 044 90A-1013
Boats/Federal Cruise License / Safe Harbor	89A - 015 89A - 017 91A - 023
Boats/Repairs/Non-Resident	84A - 038
Boats/Safe Harbor Leases	82A - 1010
Boats/Transfer of Title	85A - 025
Boats/Transfer to Corporation	88A - 283
Charter Boats	83A - 046
Cruises to No Where, Head and Party Boats and Dinner Cruises	99A-066 02A-054 05A-029
Demonstrator Boats	89A - 060R 89A-1015 89A-1030

## Standard Industry Guide

## Boat Dealers

	89A-1030S 89AQ-1017 89A-1060 89A-1060R
Donated Property	00A-085
Exception for Use Tax on Vessels purchased outside of Florida	89A-1040R
Exchange of Boat for Shares of Corporation	89A - 014
Foreign Flagged Pleasure Vessels	89A-1015 89A-1017 89A-1040 89A-1040R 89A-1050 90A-1027 90A-1037 91A-1023 97A-1067 98A-1015 03A-051
Houseboat, Floating Structure	98A – 009
Nexus	85A - 037
Nonresident Purchaser of Boat	98A - 011 91A-1023
Occasional Sale	93A - 011
Purchase of a Vessel for Leasing	89A - 056
Purchase of Vessel Under Construction Including Repairs and Additions	98A – 056
Rebates and Discounts	90A – 035 90A-1008
Rentals of RP at Port Authorities	01A-050 01A-050R
Repairs to Vessels Engaged in Foreign Commerce	86A - 017
Repairs	05A-027 99A-053

**Standard Industry Guide****Boat Dealers**

Resale	03A-051
Return of Boat to Florida for Supplies and Service Temporary Leisure/ Use After 6 month period has expired	92A – 036
Sales	88A-1237 88A - 1291 88A-1289
Sales of future services	03A-029
Sales to Non-residents	00A-028 91A-1044 98A – 1011
Trade-in Allowance	88A - 293
Trade-ins of Aircraft and Vessels	98A 1040
Transfer of Boats	82A - 1044
Use Tax Liability on Boat	89A - 059S
Use Tax on Vessels Purchased outside of Florida	87A-1351 87A-1382 87A-1405 88A-1012 88A-1015 88A-1289 88A-1291 88A-1301 89A-1015 89A-1017 90A-1076R 90A-1027 90A-1076 90A-1076R 91A-1016 91A-1023 91A-1037 92A-1036 97A-1067 98A-1015
Vessels Temporarily Docked in Florida	87A-1382 88A-1012 88A-1015 88A-1289 88A-1291

**Standard Industry Guide**

**Boat Dealers**

89A-1017  
89A-1030  
89A-1030S  
89A-1040R  
90A-1008  
90A-1013  
91A-1023