

# Sales and Use Tax on Recreational Vehicles

Information on your tax obligations if you:

- *Buy an RV in Florida*
- *Sell an RV in Florida*
- *Bring an RV purchased out-of-state into Florida*

## What is Taxable?

---

### Sales Tax

Six (6) percent sales tax must be paid on all recreational vehicles (RVs) sold and/or delivered in Florida, unless specifically exempted by law. Many counties also impose a local discretionary sales surtax, which applies to the first \$5,000 of the sales price. Discretionary sales surtax is due on the purchase of an RV or other motor vehicle when the residence address of the purchaser (as shown on the title or registration) is in a Florida county that imposes a surtax. For more information, ask the Department for a *Discretionary Sales Surtax* brochure ([Form GT-800019](#)) and a list of surtax counties and rates ([Form DR-15DSS](#)).

All taxes are due at the time of sale and are collected by RV dealers registered with the Department of Revenue (DOR), who remit the taxes to the Department. See "Who Must Register to Collect Tax?"

All sales of RVs between individuals are fully taxable, when the sale and/or delivery occurs in Florida. When the seller is not a dealer, the tax is collected when the RV is registered or titled.

### Use Tax

Use tax is a component of Florida's sales and use tax. Use tax applies to taxable goods and services that are brought into the state untaxed or taxed at a rate less than Florida's sales tax rate. Discretionary sales surtax is also due on the first \$5,000 of these purchases.

A credit is allowed for taxes paid to another state, the District of Columbia, or a U.S. territory. For example, if an RV is purchased in a state that has a sales tax rate of 4 percent, the owner must pay an additional 2 percent when the RV is brought into Florida. A credit is not allowed for taxes paid to another country.

Generally, RVs brought into Florida within 6 months from the date of purchase are considered to be for use in Florida and are presumed taxable. If any of the following events occur within 6 months of the purchase, the RV is considered to be for use in Florida even though it may have been registered or titled in another state, the District of Columbia, or a U.S. territory:

- The RV is operated "for hire."
- The RV owner accepts employment in Florida or engages in any trade, business, or occupation in Florida.
- The RV owner's children are enrolled in any Florida public school.

## Exemptions

---

### Sales Tax

If a Florida dealer sells an RV to a resident of another state that imposes a sales tax of less than 6 percent, the purchaser's home state tax rate may be applied to the sale. The purchaser must give the dealer a completed, notarized *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* ([Form DR-123](#)) in order to be eligible for the lower tax rate.

Any person who fraudulently issues any written certificate or statement to any dealer or state agent, for the purpose of evading payment of sales tax, is liable for tax, interest, penalties (including a mandatory penalty of 200 percent of the tax), a fine, and other punishment as provided by law.

If a dealer sells an RV to a nonresident corporation or partnership, the partial exemption does not apply if:

- Any officer of the corporation is a resident of this state.
- Any stockholder or partner who owns at least 10 percent of the corporation or partnership is a Florida resident .

However, if the RV is removed from Florida within 45 days after purchase and remains out of the state for a minimum of 180 days, the vehicle may qualify for the partial exemption despite the residency of owners, stockholders, or partners of the purchasing entity. The purchaser should keep documentation to prove the partial exemption.

## **Use Tax**

An RV purchased and used in another state for 6 months or more is generally exempt when brought into Florida, provided:

- The owner has owned it for 6 months or more.
- The owner has used the RV in another state or states for 6 continuous months or more under conditions that would make it subject to tax in another state.

Use tax does not apply to an RV that is properly registered or licensed in another state but is temporarily in Florida, such as for vacation.

## **Trade-Ins**

---

RV dealers registered with DOR may give the purchaser a credit for a trade-in. The taxable amount is the gross selling price minus the credit allowed for the trade-in.

To qualify for a credit, the following must apply:

- Only tangible personal property (not realty) can be accepted as a trade-in for RVs or any other tangible personal property.
- The sale and trade-in must occur as a single transaction and the trade-in must be taken into the dealer's inventory for resale. (A separate sale of an RV does not qualify, even if the proceeds from the sale are immediately applied against the purchase price.)

## **Other Fees**

---

A new tire fee of \$1 per new tire and a new lead-acid battery fee of \$1.50 apply to an RV sale. The dealer must separately state the new tire fee on the invoice, but has the option of separately stating the new lead-acid battery fee. For more information, ask for a Solid Waste and Motor Vehicle Fees brochure ([Form GT-800037](#)).

## Who Must Register to Collect Tax?

Florida RV dealers must register with DOR to collect and remit sales and use tax before doing business in this state. You can register online; go to the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on [e-Services](#). If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* ([Form DR-1](#)). To obtain this and other DOR forms, see "For Information and Forms."

## Inspections and Other Enforcement

Tax compliance is an important aspect of RV ownership because it helps pay for services that benefit all RV owners. The Department conducts tax compliance inspections at Florida entry stations, campgrounds, mobile home parks, and other locations. RV dealer records are subject to inspection. Other sources of information may also be used to determine compliance.

## Reference Material

### Tax Laws

Call Taxpayer Services to request a copy of Rule 12A-1.007, Florida Administrative Code, *Aircraft, Boats, Mobile Homes, and Motor Vehicles*, and Rule 12A-1.091, F.A.C., *Use Tax*. Tax laws are also available on the Department's Internet site. Look for the Florida [Tax Law Library](#).

### Brochures

The following brochures are available from your local Department of Revenue service center, the DOR Distribution Center, or Taxpayer Services:

- *Discretionary Sales Surtax*
- *Motor Vehicles*
- *Solid Waste and Motor Vehicle Fees*
- *Tangible Personal Property Rentals*

## For Information and Forms

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, or call the service center nearest you.

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

To receive forms by mail:

- Order multiple copies of forms from our Internet site, *or*
- Mail **form requests** to:  
Distribution Center  
Florida Department of Revenue  
168A Blountstown Hwy  
Tallahassee FL 32304-3761

Department of Revenue [service centers](#) host educational seminars about Florida's taxes. Visit our [Free Tax Seminars](#) internet page to get a schedule of upcoming seminars and to register.