



**Suggested Format for Affidavit for Exemption of Boat Sold for Removal  
from the State of Florida by a Nonresident Purchaser**

GT-500003  
R. 12/01

The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer. In order to satisfy the requirements for exemption, the affidavit must contain all of this information and be completed in full.

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

**\*\*\* READ CAREFULLY BEFORE SIGNING \*\*\***

Before me this day personally appeared the below named affiant who, being duly sworn, deposes and says:

1. I have read the Florida Department of Revenue Rule 12A-1.007(9), Florida Administrative Code, and § 212.05, Florida Statutes (F.S.); and
2. I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and
3. I am not engaged in Florida in any employment, trade, business, or profession for which the designated boat will be used in Florida; and
4. I represent a corporation which has no **officer** or **director** who is a resident of, or makes his or her permanent place of abode in Florida; and
5. I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida, or makes his or her permanent place of abode in Florida; and
6. ***Within 30 days of the date of departure from Florida of the herein described boat, I agree to furnish the Florida Department of Revenue with written proof that this vessel was licensed, titled, registered or documented outside Florida; and***
7. ***Within 10 days of the date of departure of the herein described vessel, I agree to furnish the Florida Department of Revenue with invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies this boat, including the hull ID number; and***
8. I claim exemption under § 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

- ☐ Boat herein identified and described is 5 net tons of admeasurement or larger and I plan to have the boat in Florida for a period *up to 90 days from the date of purchase*. I hereby agree to purchase from the selling dealer, at the time of sale, a decal issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days following the date of sale. *I further agree to remove the boat from Florida within the 90 day period authorized by the decal and understand that the 90 day period may not be tolled for any reason including repairs.*
- ☐ Boat will be removed by me or by my designated agent from the State of Florida **within 10 days** of the date of purchase.
- ☐ Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent **within 20 days** (excluding tolled days) after completion of the repairs or alterations consistent with § 212.05, F.S.

**PLEASE TYPE OR PRINT THE FOLLOWING INFORMATION:**

Name of Purchaser \_\_\_\_\_ SSN: \_\_\_\_\_

If Purchaser is a Corporation or Partnership, List Officers or Partners \_\_\_\_\_ T.I.N. \_\_\_\_\_

Purchaser's Permanent Address (Street) \_\_\_\_\_

(City) \_\_\_\_\_ (State/Country) \_\_\_\_\_ (ZIP) \_\_\_\_\_

Purchaser's Daytime Telephone Number ( \_ ) \_\_\_\_\_ D.O.B. \_\_\_\_\_

Purchaser's Driver's License Number and State of Issuance \_\_\_\_\_

Purchaser's Passport or Visa Number \_\_\_\_\_

Name of Selling Dealer YACHT ADVISORS INC.

Address of Selling Dealer (Street) 4627 PONCE DE LEON BLVD,

(City) Coral Gables (State/Country) FL (ZIP) 33146

Selling Dealer's Florida Sales and Use Tax Registration Number 23-801485854-2

Dealer's Telephone Number (877) 564-9805

Date of Sale (Month) \_\_\_\_\_ (Day) \_\_\_\_\_ (Year) \_\_\_\_\_

DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
Hull Number \_\_\_\_\_ ☐ New ☐ Used  
Name of Vessel (New) \_\_\_\_\_ (Ex) \_\_\_\_\_  
State/County Registration and/or Coast Guard Documentation Number \_\_\_\_\_  
Sales Price \_\_\_\_\_ Trade-In Allowance \_\_\_\_\_  
Net Amount Paid \_\_\_\_\_

Ninety Day Decal Number, if applicable (Affix Here): \_\_\_\_\_  
Primary Location of the Vessel Prior to Removal: \_\_\_\_\_  
\_\_\_\_\_

***Under the 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. I understand that if I fail to comply with the requirements of this affidavit I will be liable for payment of the tax and a mandatory penalty equal to the tax. I further understand that if I purchase a decal and remove or alter it, or cause or allow another person to do the same, then I will be subject to payment of the tax plus a 200 percent penalty. I further understand that I may be subject to imprisonment of up to 1 year and a fine of up to \$1000.00.***

\_\_\_\_\_  
Signature of Affiant (Purchaser)

Sworn to (or affirmed) and subscribed before me this day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
Print, Type or Stamp Name of Notary

- ☐ Personally known  
☐ Produced identification

Type of Identification: \_\_\_\_\_

**Original** and copy of invoice, bill of sale or closing statement must be submitted within five (5) days of the date of sale to the Florida Department of Revenue, Central Compliance and Enforcement, Boat Enforcement Unit, P.O. Box 6417, Tallahassee, Florida 32314-6417.

**1st copy:** To be retained by the dealer and made part of the dealer's records

**2nd copy:** Purchaser's copy

**Dealer's Notice:** Affidavits not filed within five (5) days of the date of sale or closing will not be accepted by the Florida Department of Revenue.

## Section 212.05 F.S.

212.05: Sales, storage, use tax. - It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

a. At the rate of 6 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s.320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed after July 1, 1985, pursuant to this subparagraph.

(2) This paragraph does not apply to the sale of a boat or airplane by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his permanent place of abode in, this state. This exemption shall not be allowed unless:

a. The purchaser removes a qualifying boat, as described in sub-subparagraph f., from the state within 90 days after the date of purchase or the purchaser removes a nonqualifying boat or an airplane from this state within 10 days after the date of purchase or, when the boat or airplane is repaired or altered, within 20 days after completion of the repairs or alterations.

b. The purchaser, within 30 days from the date of departure, shall provide the department with written proof that the purchaser licensed, registered, titled or documented the boat or airplane outside the state. If such written proof is unavailable, within 30 days the purchaser shall provide proof that the purchaser applied for such license, title, registration, or documentation. The purchaser shall forward to the department proof of title, license, registration, or documentation upon receipt;

c. The purchaser, within 10 days of removing the boat or airplane from Florida, shall furnish the department with proof of removal in the form of receipts for fuel, dockage, slippage, tie down or hanging from outside of Florida. The information so provided must clearly and specifically identify the boat or aircraft;

d. The seller makes a copy of the affidavit a part of his record for as long as required by s 213.35; and

e. The selling dealer, within 5 days of the date of sale, shall provide to the department a copy of the sales invoice, closing statement, bills of sale, and the original affidavit signed by the purchaser attesting that he has read the provisions of this section.

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within 10 days after the date of purchase or when the boat is repaired or altered, within 20 days after completion of the repairs or alterations, the nonresident purchaser shall apply to the selling dealer for a decal which authorizes 90 days after the date of purchase for removal of the boat. The department is authorized to issue decals in advance

to dealers. The number of decals issued in advance to the dealer shall be consistent with the volume which quality under this sub-subparagraph. The selling dealer of his/her agent shall mark and affix the decals to qualifying boats in the manner prescribed by the department, prior to delivery of the boat.

- (I) The department is hereby authorized to charge dealers a fee sufficient to recover the costs of decals issued.
- (II) The proceeds from the sale of decals will be deposited into the administrative trust fund.
- (III) Decals shall display information to identify the boat as a qualifying boat under this sub-paragraph, including, but not limited to, the decal's date of expiration.
- (IV) The department is authorized to require dealers who purchase decals to file reports with the department and may prescribe all necessary records by rule. All such records are subject to inspection by the department.
- (V) Any dealer or his/her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.
- (VI) Any nonresident purchaser of a boat who removes a decal prior to permanently removing the boat from the states, or defaces, changes, modifies or alters a decal in a manner affecting its expiration date prior to its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.083. or s. 775.083.
- (VII) The department is authorized to adopt rules necessary to administer and enforce this subparagraph and to publish the necessary forms and instructions.
- (VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(9) to administer and enforce the provisions of this subparagraph.

If the purchaser fails to remove the qualifying boat from this state within 90 days after purchase of a nonqualifying boat or airplane from this state within 10 days after purchase or, when the boat or airplane is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or airplane to return to this state within 6 months from the date of departure, or if the purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the purchaser shall be liable for use tax on the cost price of the boat or airplane and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2) and is mandatory and shall not be waived by the department. The 90 day period following the sale of a qualifying boat tax exempt to a nonresident may not be tolled for any reason.

### SECTION 2.

The amendment of section 212.05(1)(a)2., Florida Statutes, by this act is repealed on October 1, 1997, and text of said subparagraph shall revert to that in existence on September 30, 1995, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of said text which expire pursuant to the provisions of this act., The Statutory Revision Division of the Joint Legislative Management Committee shall include in an appropriate reviser's bill any amendments to said section which are necessary to give effect to the legislative intent expressed in this section.

Buyer's Initial / Date