

12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes.

(1) SCOPE. This rule is intended to provide guidelines for the partial exemption for vessels and vessel parts provided in Section 212.08(8), F.S., to persons who transport persons or property for hire in interstate or foreign commerce or who operate commercial fishing vessels.

(2) VESSELS.

(a) Vessels that are used to transport persons or property for hire in interstate or foreign commerce and commercial fishing vessels are subject to the partial exemption provided in Section 212.08(8), F.S. Tax imposed is 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 of the carrier.

(b) The mileage of vessels from the territorial limit to port dockside and return into international waters, foreign or coastwise, in the continuous movement of persons or property in interstate or foreign commerce is not considered to be mileage in Florida.

(c) "Commercial fishing vessels" include vessels designed, constructed, and used exclusively for the taking of fish, crayfish, oysters, shrimp, and sponges from the salt and fresh waters for sale. Vessels used for sports or pleasure fishing, such as pleasure fishing boats, charter boats, or party boats, are not commercial fishing vessels.

(d) Vessels used in intrastate commerce exclusively within the territorial waters of Florida do not qualify for the partial exemption.

(e) Vessels that are not operated to transport persons or property for hire in interstate or foreign commerce, even though such vessels may move persons or property across the Florida state line, do not qualify for the partial exemption. For example, a dredge is operated by a company to transport its workmen and equipment between two states. The dredge is not operated to transport persons or property for hire in interstate or foreign commerce, because the company is not receiving compensation for transporting its own workmen. The purchase of the dredge does not qualify for the partial exemption.

(f) Vessels that are not engaged in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes are subject to tax, as provided in Section 212.05, F.S.

(3) COMPUTATION OF MILEAGE APPORTIONMENT FACTOR AND TAX DUE.

(a) Vessel owners are required, at the end of each fiscal year of operation, to determine the ratio of Florida mileage to total mileage traveled by the owner's vessels operated to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes that had at least some Florida mileage during the fiscal year. The ratio computed is the owner's mileage apportionment factor to be applied to purchases, leases, and rentals of vessels, and parts thereof, subject to the partial exemption under Section 212.08(8), F.S., during the following fiscal year.

(b) Vessel owners are required to apply their mileage apportionment factor calculated at the end of the prior fiscal year to purchases and leases of vessels, and parts thereof, that will be operated exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes during the current fiscal year. Vessel owners are required to calculate and report tax to the Department on a monthly basis.

(c) During the owner's initial year of operation in Florida, the owner's mileage apportionment factor may be determined on the basis of the ratio of anticipated Florida mileage to anticipated total mileage for that year for the owner's vessels used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes that are anticipated to have at least some Florida mileage. At the end of the initial year of operation, the owner is required to determine the mileage apportionment factor based on the actual Florida mileage and the actual total mileage for the initial year of operation. The owner is required to pay any additional tax due based on the actual mileage ratio. The tax is due with the owner's return due for the first month of the owner's second year of operation in this state. The owner may take a credit or apply to the Department for a refund of tax paid, as provided in Rule 12A-1.014, F.A.C., when the tax paid based on the estimated mileage ratio exceeds the tax due based on the actual mileage ratio for the initial year of operation.

(4) CLAIMING THE EXEMPTION AT THE TIME OF PURCHASE OF A VESSEL.

(a) To claim the exemption at the time of purchase of a vessel that will be used exclusively in non-Florida waters to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes, the vessel owner, or the owner's agent or representative purchasing the vessel, is required to issue an affidavit to the selling dealer. The purchaser executing the affidavit must affirm that the vessel is for the exclusive use designated in Section 212.08(8), F.S., the vessel will be used exclusively in non-Florida waters, and the vessel will not be used for sport or pleasure fishing purposes. Purchasers who purchase vessels solely for this purpose require no registration with the Department. A suggested format of an affidavit is provided in paragraph (d).

(b)1. To claim the partial exemption at the time of purchase, the person purchasing a vessel used in interstate or foreign commerce in both Florida and non-Florida waters or purchasing a commercial fishing vessel is required to:

a. Hold a valid sales and use tax certificate of registration;

b. Hold a valid Sales and Use Tax Direct Pay Permit issued by the Department. To obtain a direct pay permit, the purchaser of the vessel is required to file an Application for Self-Accrual Authority/Direct Pay Permit (Form DR-16A) with the Department, as provided in Rule 12A-1.0911, F.A.C.; and

c. Execute an affidavit to the selling dealer affirming that the vessel is for the exclusive use designated in Section 212.08(8), F.S., the vessel will not be used for sport or pleasure fishing purposes, and the basis of the tax due on the purchase of the vessel. A suggested affidavit is provided in paragraph (d).

(c) Any owner who executes an affidavit to purchase a vessel used in both Florida and non-Florida waters for use in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes is required to remit the tax based on the owner's mileage apportionment factor to the Department. The owner is required to remit such tax when the owner's agent or representative has executed an affidavit.

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA
COUNTY OF _____

AFFIDAVIT
VESSELS USED TO TRANSPORT PERSONS OR PROPERTY
FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby swear or affirm that I am the Purchaser or the purchaser's agent or representative authorized to act for the Purchaser in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel will be used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not operate in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The Purchaser holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of ___% of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL: _____

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

NAME OF VESSEL OWNER: _____

NAME OF PURCHASER: _____

PURCHASER'S TITLE OR DESIGNATION: _____

VESSEL OWNER'S SALES TAX NO.: _____

I understand that if I fraudulently issue this Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I swear or affirm that I have read the foregoing Affidavit and that the facts stated herein are true to

the best of my knowledge and belief.

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20____ BY _____(name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(5) PARTS AND OTHER ITEMS USED ON VESSELS.

(a) Vessel parts and other items purchased or leased in Florida that are appropriate to perform the purposes for which a vessel operated to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes is designed or equipped are subject to the partial exemption provided in Section 212.08(8), F.S. Tax is based on the owner's mileage apportionment factor. Examples of these items are: ice, bait, charts, foul weather gear, ropes, fishing tackle, logs, cooking utensils, and paper supplies.

(b) Charges for repairs or the maintenance of vessels to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes that are performed in Florida are subject to the partial exemption. The tax is based on the owner's mileage apportionment factor.

(c)1. Items purchased or leased in Florida that are not appropriate to perform the purposes for which a vessel is operated, designed, or equipped are subject to tax at the rate imposed by Section 212.05(1), F.S.

2. Tools and materials and supplies, such as sandpaper, blasting sand, sanding discs, masking tape, rags, and mineral spirits, used in the repair and maintenance of a vessel while the vessel is within Florida are subject to tax at the rate imposed by Section 212.05(1), F.S.

(d) Nets, and parts used in the repair of nets, are exempt when used exclusively by commercial fisheries. To claim the exemption, the fishery is required to issue an exemption certificate to the seller. A suggested format of an exemption certificate is provided in Rule 12A-1.087, F.A.C.

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby swear or affirm that I am the Owner, the operator, or the owner's agent or representative authorized to act for the Owner in the purchase of the items used on the vessel, _____, Home Port of _____.

I hereby swear or affirm that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the Seller listed on INVOICE NO(S). _____ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby swear or affirm that: (The option checked below applies to this purchase.)

() The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

() The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The Owner holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of _____% of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I swear or affirm that I have read the foregoing Affidavit and that the facts stated herein are true to the best of my knowledge and belief.

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20__ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(6) FUEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES.

(a) The sale of dyed diesel fuel to the owner, operator, or the owner's agent or representative of vessels operated to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. Tax imposed is based on the vessel owner's mileage apportionment factor.

(b) To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute a statement to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The following is a suggested format of a certificate:

**CERTIFICATE
FUEL FOR USE IN A VESSEL OPERATED
IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES**

I, the undersigned individual, as the Owner, Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, certify the following. The option checked below applies to this purchase:

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce or for commercial fishing purposes and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The Owner holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated herein are true and correct to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(7) REFUNDS TO CLAIM THE PARTIAL EXEMPTION.

(a) Persons who are entitled to the partial exemption provided in Section 212.08(4)(a)2. or 212.08(8), F.S., may obtain a refund of tax paid at the time of purchase or lease, less the amount of tax due under the partial exemption, directly from the Department.

(b) Persons seeking a refund of tax paid in excess of the tax due under the partial exemption must:

1. Obtain a certified statement from the selling dealer that the tax paid to the dealer has been remitted to the Department. The certified statement is to be submitted to the Department with an Application for Refund-Sales and Use Tax. A suggested format of a certificate is provided in paragraph (c).

2. When seeking a refund of tax paid in excess of the tax due on vessels in excess of the tax due under the partial exemption, execute an affidavit affirming that the designated vessel or designated vessel parts are subject to the partial exemption and the extent of that partial exemption. The affidavit is to be submitted to the Department with an Application for Refund-Sales and Use Tax. Suggested formats of the affidavits are provided in paragraphs (d) and (e).

3. When seeking a refund of sales tax paid on diesel fuel purchased in excess of the tax due under the partial exemption, execute a statement that the fuel purchased qualified for the exemption. The statement is to be submitted to the Department with an Application for Refund-Sales and Use Tax. A suggested format of a certificate is provided in paragraph (f).

4. File with the Department an Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), including any required statement or affidavit, that meets the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

a. Form DR-26S, Application for Refund-Sales and Use Tax, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.

b. Form DR-26S, Application for Refund-Sales and Use Tax, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.

(c) The following is a suggested format for a certified statement to be executed by the selling dealer to evidence that tax paid to the selling dealer has been remitted to the Department of Revenue:

CERTIFICATE
TAX PAID TO THE DEPARTMENT OF REVENUE

The undersigned officer who is duly authorized by _____,
SELLING DEALER, hereby certifies to _____, PURCHASER, it has paid sales tax to the Florida Department of Revenue, totaling the sum of \$_____.

The company further certifies the sales tax for the attached invoice(s) was paid to the State of Florida in the month(s) of under sales tax number _____.

SIGNATURE OF AUTHORIZED OFFICER

TITLE

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes: _____

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT
SALES TAX PAID TO THE SELLING DEALER FOR
A VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR
FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby swear or affirm that I am the Owner, or the Owner's agent or representative authorized to act for the Owner or Operator in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of \$_____ directly from the Florida Department of Revenue.

() The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(8), F.S. I understand that, as the Purchaser, I must pay tax imposed under Section 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$_____ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

VESSEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE: _____

TITLE OR DESIGNATION: _____

I understand that if I fraudulently issue this Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I swear or affirm that I have read the foregoing Affidavit and that the facts stated herein are true to the best of my knowledge and belief.

SIGNATURE OF OWNER OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20__ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED

IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby swear or affirm that the items purchased from the Seller listed on INVOICE NO(S). _____ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below applies to the items purchased:

() The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the Seller and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the Seller.

() The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the Owner or Operator of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I swear or affirm that I have read the foregoing Affidavit and that the facts stated herein are true to the best of my knowledge and belief.

SIGNATURE OF THE VESSEL OWNER OR THE OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR FOR
COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby certify that the fuel purchased from the Seller listed on INVOICE NO(S). _____ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

() The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the

Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the Purchaser, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of _____ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and that the facts stated herein are true to the best of my knowledge and belief.

SIGNATURE OF OWNER OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(8) DAMAGE CLAIMS AND DEMURRAGE CHARGES BY CARRIERS.

(a) The payment of a damage claim by a vessel owner or operator to any person for damage suffered by merchandise in transit is not a sale of tangible personal property and is not subject to tax, even when the carrier retains the damaged property under settlement of the claim.

(b) The charge for repairs of the damaged property to the vessel owner or operator is subject to tax.

(c) Any person who maintains and operates a salvage depot to sell merchandise damaged in transit and acquired in settlement of a damage claim is required to collect sales tax on sales of the damaged property.

(d) Demurrage charges for delays due to loading or unloading cargo beyond the stipulated time are not for the rental or lease of property and are not subject to tax. Example: The charge made to a shipper for the retention of a marine-cargo container beyond the scheduled time allowed, due to the delay of loading or unloading goods, is not taxable, irrespective of how the charge is designated.

(9) RECORDKEEPING REQUIREMENTS.

(a) Dealers must maintain copies of affidavits, direct pay permits, certificates, and any other documentation required under the provisions of this rule until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(b) Electronic storage by the selling dealer of the required affidavits, certificates, and other documentation through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), 212.05(1), 212.06(1), 212.08(4)(a), (8), 212.085, 212.13(1), 212.21(3) FS. History—New 6-12-03.