

# SALES AND USE TAX COMPUTATION CHART

Effective March 17, 1993, per the State of Florida Department of Revenue, Sales or Use Tax is collected on all motor vehicles title in the state of Florida unless exempted by state tax law.

Sales tax applies to transfers of motor vehicles, except when the transfer is a gift, even trade, inheritance, or court order. The sales tax exemption affidavit (on the HSMV Form 82040, Application for Certificate of Title with/without Vehicle Registration) must be completed for exempt transfers.

Use tax applies to any motor vehicle brought into the state of Florida for use upon Florida roads, unless exempted by state tax law. Vehicles owned by (titled in the name of) the applicant for over six months are exempt from use tax. All other vehicles are considered purchased for use in Florida and use tax applies. **Note:** The six months exemption does not apply to vehicles purchased in a foreign country. Use/sales tax is due on vehicles previously titled or purchased in a foreign country regardless of how long owned. Use tax is calculated in the same manner as sales tax.

**Sales or use tax shall be computed as follows:**

Purchase price		\$ _____
_____ Less: Gross Trade-In (to dealers Only)		\$ _____
Total Taxable Sales Price		\$ _____
Times: Florida sales tax rate of 6%		_____ X.06
Florida Sales Tax		\$ _____
Less: State, County, or City sales taxes Collected by state where vehicle was Purchased.		\$ _____
Plus: County Discretionary Tax on first \$5,000 of the purchase price (when applicable). *See listing of counties and tax rates below*		\$ _____
Total Sales Tax Due:		\$ _____

\*Enclose Bill of Sale when purchase is from a Dealer.

\*\*If you are a resident of a county imposing a discretionary tax, it is also due, in addition to the state tax. However, discretionary tax is collected only on the first \$5,000 of the taxable value. The discretionary taxing counties and their tax rates are listed below:

Alachua	1%		
Baker	1%	Hardee	1%
Bay	1%	Hendry	1%
Bradford	1%	Highlands	1%
Calhoun	1%	Hillsborough	1%
Charlotte	1%	Holmes	1%
Clay	1%	Hernando	.5%
Columbia	1%	Indian River	1%
Desoto	1%	Jackson	1.5%
Dade	.5%	Jefferson	1%
Dixie	1%	Lafayette	1%
Duval	1%	Lake	1%
Escambia	1.5%	Leon	1%
Flagler	1%	Levy	1%
Gadsden	1%	Liberty	1%
Gilchrist	1%	Madison	1%
Glades	1%	Manatee	1%
Gulf	.5%	Monroe	1.5%
Hamilton	1%	Monroe	1.5%
		Nassau	1%
		Okeechobee	1%
		Osceola	1%
		Pinellas	1%
		St. Lucie	.5%
		Santa Rosa	.5%
		Seminole	1%
		Sarasota	1%
		Sumter	1%
		Suwannee	1%
		Taylor	1%
		Union	1%
		Wakulla	1%
		Washington	1%
		Walton	1%
		Volusia	.5%