



# Out-of-State or Non-Resident Sales Tax

The dealer will collect sales tax at the rate of their customer's state of residence (max Florida's Sales tax rate of 6%).

The following are required when selling to an Out-of-State Resident/Non-Resident

- **A signed 45 Day Affidavit (DR 123)** - This gives the dealer authorization to collect an amount lower than Florida's 6% Sales tax rate. Your customer will take this form with them to their state of residence.

**AND**

- **HSMV 84061** –The purchaser must sign form HSMV 84061, Declaration Affidavit For A Motor Vehicle Which Will Be Titled and Registered In Another State or Country, stating that he/she will be responsible for titling and registering the vehicle in another state/country. The dealer will retain the form for their records.



# Out-of-State or Non-Resident Sales Tax

DR-123  
R. 01/16  
Rule 11A-1.009  
Florida Administrative Code  
Effective 01/16

**Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State**

**AFFIDAVIT**

State of Florida, County of \_\_\_\_\_

Before me, the undersigned Notary Public, personally appeared \_\_\_\_\_ and that he/she is the purchaser of \_\_\_\_\_ Who, being duly sworn, says that he/she is a resident of the State of \_\_\_\_\_ and that he/she is the purchaser of the following described motor vehicle:

Name of Purchaser: \_\_\_\_\_  
State of Residence and Address of Purchaser: \_\_\_\_\_

If the non-resident purchaser is a corporation or partnership, an officer or partner must acknowledge the following in order to be allowed the partial exemption:  
 The vehicle will be removed from this state within 45 days of purchase and will remain outside this state for a minimum of 180 days. OR  
 If the vehicle is not removed from this state, an officer or partner in the corporation or partnership must certify the following:  
 There is no officer that is a resident of this state.  
 There is no stockholder who owns at least 10% of the corporation that is a resident of this state.  
 There is no partner in the partnership who is a resident of this state.

Name of Seller: \_\_\_\_\_  
Address of Seller: \_\_\_\_\_  
Date of Sale: \_\_\_\_\_  
Seller's Sales Tax Registration Number: \_\_\_\_\_  
Description of Motor Vehicle: \_\_\_\_\_  
Make: \_\_\_\_\_ Year: \_\_\_\_\_  
Motor Number: \_\_\_\_\_  
Vehicle Identification Number: \_\_\_\_\_ Trade-In Allowance: \_\_\_\_\_  
Sales Price: \_\_\_\_\_

Sales Tax Paid to the STATE OF FLORIDA: \_\_\_\_\_

I, \_\_\_\_\_ understand that I may owe sales tax to the State of \_\_\_\_\_ if the state, in which the vehicle is being registered/licensed, does not allow a credit for sales tax paid to the State of Florida; or  
 • If that state imposes a rate higher than 6%.  
 I also understand:  
 • sales tax is being paid to Florida and not to any other state; and  
 • I may request a copy of the "Motor Vehicle Sales Tax Rates by State" from the above motor vehicle dealer or the Florida Department of Revenue.

This vehicle will be licensed in the State of \_\_\_\_\_ within forty-five (45) days after the date it was purchased in the State of Florida.

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

(Signature of Nonresident Purchaser) \_\_\_\_\_ (Signature of Notary) \_\_\_\_\_  
 Personally Known or  Produced Identification  
 Type of Identification Produced \_\_\_\_\_ Print, Type or Stamp Name of Notary \_\_\_\_\_



STATE OF FLORIDA  
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

**DECLARATION AFFIDAVIT FOR A MOTOR VEHICLE WHICH WILL BE TITLED AND REGISTERED IN ANOTHER STATE OR COUNTRY**

Date Purchaser(s) Signed: \_\_\_\_\_

I/we, do hereby attest, pursuant to section 319.23(6)(a), Florida Statutes, that I/we purchased a motor vehicle described as a: \_\_\_\_\_ (Year) \_\_\_\_\_ (Make) \_\_\_\_\_, from \_\_\_\_\_ (Complete Name of Selling Dealer) \_\_\_\_\_, that I/we will be responsible for applying for title and registration of the vehicle in another state or country.

*Under penalty of perjury, I/we read the foregoing document and that the facts stated in it are true.*

Purchaser's Printed Name \_\_\_\_\_ Purchaser's Signature \_\_\_\_\_  
 Purchaser's Complete Address \_\_\_\_\_  
 Co-Purchaser's Printed Name (when applicable) \_\_\_\_\_ Co-Purchaser's Signature (when applicable) \_\_\_\_\_  
 Co-Purchaser's Complete Address (when applicable) \_\_\_\_\_

HSMV 84061 S (08/11)





# Out-of-State or Non-Resident Sales Tax

## Example - Selling to an Out-of-State Resident/Non-Resident:

Your customer is a resident of GA. They purchase a vehicle at your dealership and intend to register the vehicle in GA, not FL. GA's sales tax rate is 4% - You collect 4% (because it is under Florida's maximum of 6%), complete DR-123 with the customer for them to bring to their home state, and HSMV 84061 to retain for your records.

Another customer resides in CA. The CA tax rate is 7.25 % - You collect 6% (because that is Florida's tax rate – maximum).

If your customer's state of residence does not collect sales tax on vehicles, then neither do you.