

Rule regarding Sales to nonresident dealers.

(a) The sale of taxable tangible personal property to a nonresident dealer is exempt when the selling dealer obtains a statement from the nonresident dealer declaring that the tangible personal property will be transported outside Florida by the nonresident dealer for resale and for no other purpose. The statement executed by the nonresident dealer must include the declaration and all of the following information:

1. The nonresident dealer's name and address;
2. Evidence of authority to do business in the dealer's home state or country, such as the nonresident's business name and address, sales tax registration number, occupational license number, or any other evidence of transacting business in that state or country;
3. For nonresident dealers who are not residents of the United States, the dealer's passport or visa number and arrival-departure card number;
4. The following provision: "Under 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"; and,
5. The signature of the purchaser executing the statement.

(b) For purposes of this rule, a "nonresident dealer" is any person who does not hold a valid Florida sales tax certificate of registration and who is authorized in another state or country to make sales of tangible personal property in that state or country.

(c) A selling dealer who makes a sale of taxable tangible personal property to a nonresident dealer is required to obtain the required statement or collect the applicable tax on the sale.

TANGIBLE PERSONAL PROPERTY FOR RESALE BY A NONRESIDENT DEALER

This is to certify that the tangible personal property described below will be transported outside Florida for resale and for no other purpose.

NAME OF SELLING DEALER:

DEALER'S ADDRESS:

DEALER'S SALES TAX NO.:

NAME OF NONRESIDENT DEALER:

ADDRESS OF NONRESIDENT DEALER:

HOME STATE'S SALES TAX NO.:

PASSPORT OR VISA NO.:

ARRIVAL-DEPARTURE CARD NO.:

PURCHASER'S EVIDENCE OF AUTHORITY TO DO BUSINESS IN HOME STATE:

_____ The tangible personal property purchased in Florida on INVOICE NUMBER(S) _____, or described as follows, is solely for resale outside Florida. Description of Property:

Under 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.

Signature of Purchasing Nonresident Dealer

Date