

**12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.**

(2) Purchases Outside Florida.

(a) There shall be a presumption that any aircraft, boat, mobile home, motor vehicle, or other vehicle purchased in another state, territory of the United States, or the District of Columbia but titled, registered, or licensed in this state is taxable except as otherwise provided in subsection (26) of this rule. This presumption may be rebutted only by documentary evidence that the person owning the aircraft, boat, mobile home, or motor vehicle purchased the aircraft, boat, mobile home, or motor vehicle in another state, territory of the United States, or the District of Columbia six (6) months or more prior to the time it is brought into this state. In order for such property to be presumed exempt as purchased for use outside Florida, the person owning the aircraft, boat, mobile home, motor vehicle, or other vehicle must provide documentary proof that such property was used in other states, territories of the United States, or the District of Columbia for six months or longer under conditions which would lawfully give rise to the taxing jurisdiction of another state, territory, or District of Columbia and any lawfully imposed tax was paid to such state, territory, or District of Columbia before being imported into this state. However, the rental or lease of any aircraft, boat, mobile home, or motor vehicle which is used or stored in this state is taxable without regard to its prior use or tax paid on the purchase outside this state.