



# Sales and Use Tax on Rental of Living or Sleeping Accommodations

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## What is Taxable?

Florida's 6% state sales tax, plus any applicable discretionary sales surtax, applies to rental charges or room rates paid for the right to use or occupy living quarters or sleeping or housekeeping accommodations for rental periods of six months or less, often called "**transient accommodations**" or "**transient rentals**." Some examples are hotel and motel rooms, condominium units, timeshare resort units, single-family homes, apartments or units in multiple unit structures, mobile homes, beach or vacation houses, campground sites, and trailer or RV parks.

Florida counties may impose local option taxes, such as the tourist development tax, convention development tax, and tourist impact tax on transient rentals. These taxes are often called **local option transient rental taxes** and are in addition to the 6% state sales tax and any applicable discretionary sales surtax (surtax). Most counties self-administer the transient rental tax. In those counties, the transient rental tax is reported and remitted directly to the county, but the state sales tax and any applicable surtax are reported and remitted to the Florida Department of Revenue (Department). Transient rental tax imposed in counties that do not self-administer is reported and remitted to the Department with the state sales tax and any applicable surtax.

Visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) for:

- *Discretionary Sales Surtax Information* (Form DR-15DSS): This form provides surtax rates for each Florida county.
- *Local Option Transient Rental Tax Rates* (Form DR-15TDT): This form provides local option transient rental tax rates for each Florida county and indicates whether the local transient rental tax is remitted to the Department or directly to the county. For information on reporting and remitting the local option transient rental tax directly to the county, contact the local county government.

## What is Exempt?

Rental charges or room rates paid by a person who entered into a bona fide written lease for continuous residence for a period longer than six months are exempt.

When a person has continuously resided at one transient accommodation for a period longer than six months and has paid the applicable tax due on the rental charges or room rates for those first six months, the rental charges or room rates paid by such person are exempt on the seventh month and thereafter so long as that person continuously resides at that accommodation.

Rental charges or room rates paid by a full-time student enrolled in an institution offering postsecondary education are exempt. The student must provide the owner or lessor of the accommodations a written statement, issued by an official at the student's institution, confirming that the student attends the institution full time.

Rental charges or room rates paid by military personnel who are on active duty and present in the community under official orders are exempt. Military personnel must provide the owner or lessor of the accommodations a copy of the official orders or an overflow certificate issued to active-duty military personnel making it necessary to occupy the accommodation.

## Trailer Camps, Recreational Vehicle Parks, and Mobile Home Parks

Rental charges for accommodations at trailer camps, recreational vehicle parks, and mobile home parks (except certain mobile home lots) are taxable. When more than 50% of the total rental units available are occupied by tenants who have continuously resided there for more than three months, the owner of the camp or park can file a *Declaration of Taxable Status – Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks* (Form DR-72-2) with the Department to declare that the exemption requirement has been met and the transient rental charges at the park or camp are exempt from the transient rental taxes.

This exemption does not apply to other taxable sales or rentals at the camp or park. Owners of tax-exempt camps or parks are required to make an annual determination of their tax-exempt status at the end of each accounting year and notify the Department when they no longer meet the requirements. The transient rental charges at the camp or park become taxable on the first day of the owner's succeeding accounting year.

Florida law requires mobile home parks with 10 or more mobile home lots to be rented or leased for periods of at least one year. The rental or lease of lots within these mobile home parks is exempt. The owner is not required to file Form DR-72-2 to declare the rentals or leases for mobile home lots within the park tax-exempt.

### **Who Must Register to Collect Tax?**

Every person, as defined in section 212.02, Florida Statutes (F.S.), who rents, leases, lets, or grants a license to use transient accommodations, is required to register with the Department to collect, report, and remit tax. Each place of business where transient accommodations are provided must be separately registered. Any person who receives rent or license fees for transient accommodations on behalf of the owner or lessor is also required to register to collect, report, and remit the tax due. **Note:** This does not apply to employees of an owner or lessor.

To register or obtain information about registering, visit [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).

### **Collective Registration**

Agents or representatives, such as management companies renting or leasing transient accommodations and collecting or receiving rent on behalf of the owner or lessor, may register each location on behalf of the owner or lessor. The Department provides an *Application for Collective Registration of Living or Sleeping Accommodations* (Form DR-1C) for an agent who is registering multiple transient rental accommodations for one or more owners. A sales and use tax *Certificate of Registration* (Form DR-11) will be issued to each property owner and mailed to the agent, representative, or management company. A letter containing the property's certificate number and the name of the agent, representative, or management company will be mailed to the property owner.

### **Filing and Paying Tax**

You can file returns and pay sales and use tax, plus any applicable surtax, using the Department's online file and pay website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay), or you may purchase software from a software vendor. A list of software vendors is available online at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices).

### **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

Sales and use tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. For example, if you make a sale in January and your returns and payments are due monthly, your return and payment for the January reporting period are due February 1 and late after February 20. However, if your returns and payments are due quarterly, your return and payment for the reporting period January – March are due April 1 and late after April 20.

**If you electronically pay or electronically file and pay at the same time**, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month to avoid penalty and interest. For a list of the electronic payment deadlines, visit the Department's [Forms and Publications webpage](#) and select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

**If you electronically file a return without a payment, or separately from your payment**, and the 20th falls on a Saturday, Sunday, or state or federal holiday, your return is timely if you receive a confirmation number for the applicable electronically filed return on or before the first business day following the 20th.

When you electronically file your sales and use tax return and electronically pay timely, you are allowed to deduct a collection allowance. The collection allowance is 2.5% (0.025) of the first \$1,200 of tax due, not to exceed \$30.

**If you file paper returns** and the 20th falls on a Saturday, Sunday, or state or federal holiday, your return and payment are considered timely if postmarked or delivered in person on the first business day following the 20th.

## How to Report Tax

Sales tax and surtax due on transient rentals must be reported on a *Sales and Use Tax Return* (Form DR-15). Below is an example.

### Form DR-15, *Sales and Use Tax Return* (front of paper return):

Certificate Number: <b>Florida</b>		Sales and Use Tax Return		HD/PM Date:     /     /	DR-15
	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services/Electricity	.	.	.	.	
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.	
C. Commercial Rentals	.	.	.	.	
D. Transient Rentals	.	.	.	.	
E. Food & Beverage Vending	.	.	.	.	
Surtax Rate:		Reporting Period	5. Total Amount of Tax Due	.	
			6. Less Lawful Deductions	.	
			7. Net Tax Due	.	

**Report sales tax and surtax on Line D of the Florida *Sales and Use Tax Return* (Form DR-15).**

**Include local option transient rental taxes on Line D only when the tax is to be reported and remitted to the Florida Department of Revenue.**

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and indicates whether the local option tax is collected by the county or by the Department of Revenue.

### Form DR-15, *Sales and Use Tax Return* (back of paper return):

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Report the discretionary sales surtax included in the amount of tax due reported in Column 4, Line D, in the surtax reported on Line 15(d), Total Amount of Discretionary Sales Surtax Due.

Signature of Preparer

Date

Telephone Number

The \$5,000 surtax limitation does not apply to charges for transient rentals.

#### Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

## Updating Your Business Information

The quickest way to notify the Department of changes to your account, such as updates to your name, mailing address, business location, or to temporarily suspend or resume business operations, is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount). If you close or sell your business, **you must file a final return and pay all taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

## Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for additional information. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

## Reference Material

**Rule** – Rule 12A-1.061, Florida Administrative Code, *Rentals, Leases, and Licenses to Use Transient Accommodations*, is available at [flrules.org](http://flrules.org).

**Brochures** – Download these brochures from [floridarevenue.com/forms](http://floridarevenue.com/forms):

- *Sales and Use Tax on the Rental, Lease, or License to Use Commercial Real Property* (GT-800016)
- *Sales and Use Tax on Tangible Personal Property Rentals* (GT-800038)
- *Taxation of Mobile Homes in Florida* (GT-800047)

## Contact Us

Information and tutorials are available online at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).