



# 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 six months or less, often called "**transient rental 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.

Individual Florida counties may impose a local option tax on transient rental accommodations, such as the tourist development tax, convention development tax, tourist impact tax, or municipal resort tax. 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. In many counties, the local option transient rental taxes are reported and remitted directly to the county; however, sales tax and discretionary sales surtax on transient rentals are always reported and remitted to the Department of Revenue.

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 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 any person continuously resides at one transient rental accommodation and pays the state and local taxes imposed on the accommodation for the first six months, additional rental charges or room rates for that person at that location are exempt.

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?**

If you collect or receive rental charges or room rates for living quarters or sleeping or housekeeping accommodations for rental periods six months or less (**transient rental accommodations**), you must register with the Department to collect, report and remit sales tax and surtax, plus any local option transient rental tax that is collected by the Department. (Transient rental tax collected by the county is reported to the county.) Each transient rental accommodation is required to be separately registered by the owner or the owner's agent who collects and receives rental payments on behalf of the owner.

You can register to collect, report and pay sales tax, discretionary sales surtax, and transient rental tax collected by the Department online at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). The online system will guide you through a series of questions that will help you determine your tax obligations. If you do not have internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

As a registered sales and use tax dealer, a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) will be mailed to you. If you are not filing electronically, paper tax returns will be mailed to you. The *Certificate of Registration* must be displayed in a clearly visible place at the location of the transient rental accommodation. The *Florida Annual Resale Certificate for Sales Tax* is used to lease or rent transient rental accommodations that will be subleased to others for which you will collect transient rental taxes. Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

Any agent or management company who manages a transient rental accommodation (not an employee of the accommodation owner) and receives rental charges or room rates on behalf of the owner may register the accommodation on behalf of the owner. 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* will be issued to each owner and mailed to the agent or management company. The *Certificate of Registration* must be displayed in a clearly visible place at the location of the transient rental accommodation. A letter containing the certificate number and the name of the registering agent or management company will be mailed to the accommodation 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 on the Department's website at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices).

Returns and payments are due on the 1st and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday or state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

When you electronically pay only or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th. Keep the confirmation number in your records. The *Florida eServices Calendar of*

*Electronic Payment Deadlines* (Form DR-659) provides a list of deadlines for initiating electronic payments on time and is available on the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete. A floating rate of interest applies to underpayments and late payments of tax. Interest rates are available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## 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>	<b>Sales and Use Tax Return</b>		HD/PM Date: / /	DR-15 R. 08/18
	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 whether the local option tax is collected by the county or by the Department of Revenue.

### Back of 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.

Signature of Taxpayer

Date

Signature of Preparer

Date

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.

#### 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. Hope Scholarship Credits (included in Line 6) .....	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A) .....	
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A) .....	
19. Taxable Sales from Amusement Machines (included in Line A) .....	
20. Rural or Urban High Crime Area Job Tax Credits .....	20.
21. Other Authorized Credits .....	21.

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

## Updating Your Business Information

The quickest way to notify the Department of changes to your account, such as updates to your name, address or location, and when you 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.

### **Resources for Business Success: Partnership with SCORE**

The Department is proud to partner with SCORE to provide tools and resources to help businesses succeed. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. In partnership with SCORE, the Department presents webinars on topics that provide important information for your business. Webinars are available through the Department's website at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

### **Reference Material**

**Rule** – Rule12A-1.061, Florida Administrative Code, Rentals, Leases, and Licenses to Use Transient Accommodations, available at [flrules.org](http://flrules.org).

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

- *Sales and Use Tax on Commercial Real Property Rentals* (GT-800016)
- *Sales and Use Tax on Tangible Personal Property Rentals* (GT-800038)
- *Taxation of Mobile Homes in Florida* (GT-800047)

### **Contact Us**

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**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**

Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe) to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax