



# Sales and Use Tax on Parking Lots, Boat Docks, and Aircraft Hangars

GT-800031  
R. 03/22

## What is Taxable?

Florida state sales tax at the rate of 6%, plus any applicable discretionary sales surtax, is due on the renting or leasing of:

- parking or storage spaces for motor vehicles in parking lots or garages
- storage facilities for towed vehicles
- docking or storage spaces for boats in docks or marinas
- tie-down or storage space for aircraft

The rate of discretionary sales surtax due on charges for parking, docking, tie-down, or storage space is the rate imposed by the county where the space is located. The \$5,000 surtax limit on sales of items of tangible personal property does not apply to the rental or lease of parking or storage spaces for motor vehicles, boats, or aircraft.

Charges for parking, docking, tie-down, or storage arising from a lawful impoundment are not subject to tax. "Lawful impoundment" means the storage of or custody over an aircraft, boat, or motor vehicle by, or at the direction of, a local, state, or federal law enforcement agency that the owner or the owner's representative is not authorized to enter upon, have access to, or remove without the consent of the law enforcement agency.

## Who Must Register to Collect Tax?

Any person who rents or leases parking, docking, tie-down, or storage space must register with the Department. Any agent who receives rental payments on behalf of the property owner or lessor of the property must also register. Each place of business is required to be separately registered by the owner, landlord, agent, or other person who collects and receives rental payments on behalf of the property owner or lessor.

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

If you are 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 your business location. The *Florida Annual Resale Certificate for Sales Tax* is used to rent or lease property tax-exempt when the property will be re-rented or re-leased as parking or storage space for motor vehicles, boats, or aircraft. Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

## How to Report Tax

Sales tax and surtax due on charges for parking or storage space for motor vehicles, boats, or aircraft must be reported on your *Sales and Use Tax Return*. An example using Form DR-15, *Sales and Use Tax Return*, follows.

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

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	DR-15 R. 08/18
Florida		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	.
				8. Less Est Tax Pd / DOR Cr Memo	.
				9. Plus Est Tax Due Current Month	.
				10. Amount Due	.
				<del>11. Less Collection Allowances</del>	<b>E-file/E-pay Only</b>
				12. Plus Penalty	.
				13. Plus Interest	.
				14. Amount Due with Return	.

**FLORIDA DEPARTMENT OF REVENUE**  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

**Due: Late A**

If you file Form DR-15, *Sales and Use Tax Return*, on Line A, *Sales/Services*, report:

- Gross Sales – total rental or lease charges received;
- Exempt Sales – tax exempt charges, if any;
- Taxable Amount – taxable rental or lease charges; and
- Tax Due – state sales tax due, plus any applicable surtax.

Do not report these rental sales on Line C, *Commercial Rentals*, or Line D, *Transient Rentals*.

**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 A, 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)	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.	_____

The \$5,000 surtax limitation does not apply to charges for parking or storage for vehicles, boats, or aircraft.

**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 [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).

**Returns and payments are due the 1st and late after the 20th day** 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 (without payment), postmarked, or delivered in person on the first business day after the 20th.
- Payments are timely if they are postmarked or delivered in person 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 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 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 at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### **Updating Your Business Information**

The quickest way to notify the Department of changes to your account, such as updates to your name, mailing address, or 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 and educational webinars. 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**

**Law** – Section 212.03(6), Florida Statutes, available at [leg.state.fl.us](http://leg.state.fl.us)

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

- *Sales and Use Tax on Rental of Living or Sleeping Accommodations* (GT-800034)
- *Sales and Use Tax on Tangible Personal Property Rentals* (GT-800038)

### **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 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).