

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

GT-800031 R. 01/25

What is Taxable?

Florida state sales tax at the rate of 6%, plus any applicable discretionary sales surtax (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 at airports

The rate of 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 of Revenue. 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 online at <u>floridarevenue.com/taxes/registration</u> to collect, report, and pay sales tax and surtax. The online application guides you through a series of questions to help determine your tax obligations. Or, if you prefer, you can complete a paper *Florida Business Tax Application* (Form DR-1).

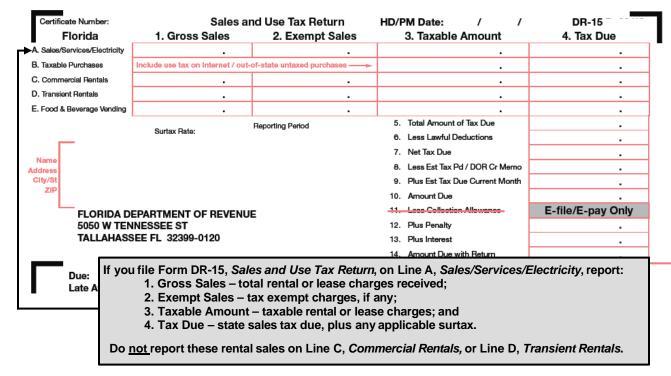
If you are a registered sales and use tax dealer, you will receive a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) by mail. Paper tax returns and your Annual Resale Certificates will be mailed to you unless you are filing electronically.

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. Additional copies of your Annual Resale Certificate may be downloaded, saved, and printed at floridarevenue.com/taxes/printcertificate.

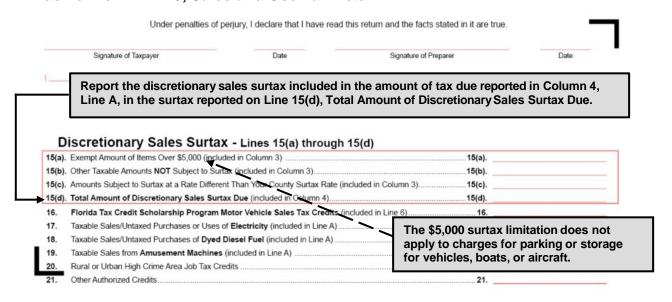
How to Report Tax

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 follows:

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



Back of Form DR-15, Sales and Use Tax Return:



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 <u>floridarevenue.com/taxes/filepay</u>, or you may purchase software from a software vendor. A list of software vendors is available online at <u>floridarevenue.com/taxes/eservices</u>.

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 on 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 on 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, or separately from, a 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 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.

If you file your return late 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 floating-return-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, business location, or to temporarily suspend or resume business operations, is online at 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 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

Law – Section 212.03(6), Florida Statutes, available at **leg.state.fl.us**.

Brochures – Download these brochures from 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.

Tax forms and publications are available online at **floridarevenue.com/forms**.

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

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