



Tax Information Publication

TIP

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State Sales Tax Rate Imposed on Retail Sales of New Mobile Homes Reduced to 3%

Beginning July 1, 2022, the state sales tax rate imposed on the retail sale of a **new** mobile home is reduced from 6% to 3%. Any applicable discretionary sales surtax (local option sales tax) continues to apply.

A **new mobile home** means a mobile home for which the equitable or legal title has never been transferred by a manufacturer, distributor, importer, or dealer to an ultimate purchaser.

The sale, including the occasional or isolated sale, of a **used** mobile home that is classified as tangible personal property remains subject to state sales tax at the rate of 6% and any applicable discretionary sales surtax.

References: Section 20, Chapter 2022-97, Laws of Florida; Section 212.05, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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