



Tax Information Publication

TIP

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Florida Sales and Use Tax on Parking, Docking, Tie-Down, and Storage

Florida's 6% state sales tax imposed under section 212.03(6), Florida Statutes (F.S.), plus any applicable discretionary sales surtax continues to apply to rentals or leases of:

- Parking or storage spaces for motor vehicles in parking lots or garages, including storage facilities for towed vehicles
- Docking or storage spaces for boats in boat docks or marinas
- Tie-down or storage space for aircraft at airports

These rentals are specifically excluded from commercial rentals taxed under s. 212.031, F.S. Therefore, the October 1, 2025, repeal of Florida's commercial rent tax does not impact the taxation under s. 212.03(6), F.S.

Example:

Mr. Smith operates a downtown parking lot. He leases the property from Mr. Jones. Customers can park their motor vehicles in the lot operated by Mr. Smith for \$5 per hour or \$25 per day.

The fees customers pay Mr. Smith are subject to the 6% state sales tax under s. 212.03(6), F.S., plus any applicable discretionary sales surtax. The amount Mr. Smith pays Mr. Jones for the property lease is not subject to sales tax or discretionary sales surtax.

Charges Arising from Lawful Impoundment

Charges for parking, docking, tie-down, or storage resulting from “lawful impoundment” are not taxable under s. 212.03(6), F.S. “Lawful impoundment” means the storing of or having custody over an aircraft, boat, or motor vehicle by, or at the direction of, a local, state, or federal law enforcement agency which 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.

Reporting Tax on Parking, Docking, Tie-Down, or Storage

Charges for parking, docking, tie-down, or storage spaces are reported on the *Sales and Use Tax Return* (Form DR-15 or Form DR-15EZ, whichever is applicable). If using Form DR-15, report these charges on **Line A Sales/Services/Electricity**, not Line C *Commercial Rentals* or Line D *Transient Rentals*. See included example.

References: Sections 212.03(6) and 212.054, F.S.; section 37, chapter 2025-208, Laws of Florida

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 written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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

Certificate Number: Florida		Sales and Use Tax Return		HD/PM Date: / /	DR-15 R. 01/25
		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity					
B. Taxable Purchases	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	
				11. Less Collection Allowance	
				12. Plus Penalty	
				E-file/E-pay Only	

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5950 W. TENNESSEE ST.

If you file Form DR-15, on Line A *Sales/Service/Electricity*, report:

1. Gross Sales - total rental or lease charges received;
2. Exempt Sales - tax exempt charges, if any;
3. Taxable Amount - taxable rental or lease charges; and
4. 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*.

Form DR-15 (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, Line A)	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)	
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	
21. Other Authorized Credits	

The \$5,000 surtax limitation does not apply to these charges.