



## Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks

DR-72-2

R. 06/13

TC

Rule 12A-1.097

Florida Administrative Code

Effective 01/14

### General Information and Instructions

#### Determination of Exemption and Filing Requirements

##### Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks

Transient rental accommodations at trailer camps, mobile home parks, and recreational vehicle parks are exempt from tax when more than 50 percent of the total rental spaces available are occupied by tenants who have continuously resided there for more than 3 months. The owner must complete and file Form DR-72-2 with the Department to declare that the camp or park qualifies for exemption from the transient rental taxes.

##### Mobile Home Lots Regulated Under Chapter 723, Florida Statutes (F.S.)

Mobile home lots regulated under Chapter 723, F.S., are tax exempt. Owners of these mobile home lots should **not** file Form DR-72-2.

This exemption only applies to rental spaces in trailer camps, mobile home parks, or recreational vehicle parks. Owners who sell taxable items or rent parking spaces, docking spaces, or storage facilities must continue to collect and remit tax.

#### Local Option Transient Rental Taxes

When the owner of a camp or park located in a county imposing a local transient rental tax declares the camp or park tax exempt, the rental spaces at the camp or park are also exempt from the local transient rental taxes. The Department will provide a copy of the completed form to the appropriate local county tax official.

#### Annual Determination of Exemption Required – Return to Taxable Status

Owners who filed Form DR-72-2 and declared a camp or park exempt from the transient rental taxes are required to re-determine their taxable status at the end of each accounting year. When a camp or park no longer qualifies for the exemption, the owner must complete a new Form DR-72-2 to notify the Department that the transient rentals at the camp or park are now taxable. The form must be filed no later than the 20th day of the first month of the owner's next accounting year. No form is required when there is no change to the taxable status of the camp or park.

**This form is a declaration, not an application.  
The Department will not send any notice of approval to the taxpayer.**

### Resources and Reference Materials

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department representative**, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

**For written replies to tax questions**, write to:

Taxpayer Services MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

Our **Forms and Publications** page provides a Standard Industry Guide for Hotels and Transient Rentals (GT-300126P) which can be viewed or downloaded. Our online Revenue Law Library contains all the rules and statutes referenced in this form: <https://revenuелaw.state.fl.us>

**Declaration of Taxable Status -  
Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks**

DR-72-2  
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Business/Facility Name: \_\_\_\_\_

Owner Name: \_\_\_\_\_

Owner Address: \_\_\_\_\_

Owner City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Email address: \_\_\_\_\_

Certificate or Business Partner Number: \_\_\_\_\_

Location Address (if different than above): \_\_\_\_\_

Location City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

The above named facility is a:

- Trailer Camp
- Mobile Home Park
- Recreational Vehicle Park

I have determined that the rental spaces at the named facility are:

- Exempt under Section 212.03(7)(c), F.S.
- Taxable under Section 212.03, F.S.

I previously filed Form DR-72-2 with the Florida Department of Revenue on \_\_\_\_\_ (date)  
and declared the above named facility exempt from the transient rental taxes.

This determination was made in accordance with the provisions of section 212.03(7)(c), F.S., and Rule 12A-1.061,  
Florida Administrative Code.

Under penalties of perjury, I declare that I have read the foregoing Declaration and the facts stated in it are true.

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Mail This Completed Form to:  
Account Management MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0160