



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

DR-72-2
R. 01/17
TC
Rule 12A-1.097
Florida Administrative Code
Effective 01/17

General Information and Instructions

Registration Information

Before completing this declaration (Form DR-72-2), you must have a sales and use tax *Certificate of Registration* (Form DR-11) for the camp or park location.

You can register to collect and report tax through the Department's website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Determination of Exemption

Transient accommodations at trailer camps, mobile home parks, and recreational vehicle parks are tax exempt when more than 50 percent of the total rental units available are occupied by tenants who have continuously resided there for more than 3 months. The total available units include all rental spaces for camping or parking trailers, recreational vehicles, and mobile homes, and all other transient accommodations available for rent within the camp or park. Form DR-72-2 must be filed 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., (mobile home parks with 10 or more mobile home lots that must be rented for periods of at least one year), are exempt.

You are not required to file Form DR-72-2 with the Department to exempt the transient rentals at these mobile home parks.

Exemption Applies to Transient Rental Taxes Only

This exemption applies only to state and local taxes imposed on transient accommodations within a tax-exempt trailer camp, mobile home park, or recreational vehicle park. The Department provides a copy of Form DR-72-2 to the appropriate local tourist development tax collector where the camp or park is located. Owners, who sell or rent taxable items, parking or docking spaces, storage facilities, operate vending machines or amusement machines, or charge admission fees must continue to collect and remit sales tax.

Required Annual Review - Return to Taxable Status

At the end of each accounting year, the occupancy records at tax-exempt camps and parks must be reviewed to determine whether more than 50 percent of the total rental units available at the camp or park continue to be occupied by tenants residing at the camp or park for more than 3 months.

- When a camp or park no longer qualifies for the exemption, Form DR-72-2 must be filed with the Department no later than the 20th day of the first month of the owner's next accounting year. Tax is due on the transient rentals at the camp or park beginning the first day of the owner's next accounting year.
- When the camp or park remains tax exempt, no declaration or notification is required.

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

Contact Us

Information, forms, and tutorials are available on our website: floridarevenue.com

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

To find a **taxpayer service center** near you, go to:
floridarevenue.com/taxes/servicecenters

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe

