



# Florida Sales and Use Tax

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## Sales Tax

Each sale, admission, purchase, storage, or rental in Florida is taxable, unless the transaction is exempt. Florida imposes a general state sales tax rate of 6% on sales and purchases of items, services, and transient rentals. However, other rates may apply such as:

- 4% on amusement machine receipts
- 4.5% on leases and licenses of commercial real property
- 6.95% on electricity

## Discretionary Sales Surtax

In addition to the state sales tax rate, most Florida counties have a discretionary sales surtax that applies to most transactions subject to sales and use tax. The county surtax rate applies to a taxable item or service delivered into the county that imposes the surtax. The surtax rate for motor vehicles and mobile homes is determined by the home address of the purchaser. For certain transactions, only the first \$5,000 of a taxable sale or purchase is subject to the discretionary sales surtax.

Discretionary sales surtax rates vary by county. However, not every county imposes a discretionary sales surtax. The *Discretionary Sales Surtax Information* sheet ([Form DR-15DSS](#)) is updated annually and provides the surtax rates for all 67 Florida counties.

## Transient Rental Taxes

In addition to state sales and use tax and discretionary sales surtax, Florida law allows counties to impose local option transient rental taxes on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less.

In many counties, the local transient rental taxes are reported and remitted directly to the local government. However, sales tax and discretionary sales surtax on transient rentals are always reported and remitted to the Florida Department of Revenue. The *Local Option Transient Rental Tax Rates* (Form DR-15TDT) provides the transient rental tax rate for each Florida county. Visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) to find the listing of all Florida transient rental rates.

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most Florida counties also have a local option discretionary sales surtax.

$$\text{[State Sales and Use Tax Rate]} + \text{[Surtax Rate]} = \text{[Total Tax Rate]}$$

Dealers must calculate the total tax due by multiplying the taxable sale amount by the total tax rate to determine the amount of tax due. Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

$$\text{[Taxable Sale Amount]} \times \text{[Total Tax Rate]} = \text{[Tax Due on Sale]}$$

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or } .06) = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

## Taxable Purchases - Use Tax

Use tax is due on the use or consumption of taxable goods or services when Florida sales tax was not paid at the time of purchase. For example:

- If you buy a taxable item in Florida and did not pay sales tax, you owe use tax.
- If you buy an item tax exempt and intend to resell it, and then use the item in your business or for personal use, you owe use tax.
- If you buy a taxable item outside Florida and bring it into (or have it delivered into) Florida, and you did not pay sales tax on the item, you owe use tax.

## Who Must Register to Collect Tax?

If your business will sell taxable goods or services, you must register to collect, report, and remit sales and use tax **before you begin conducting business in Florida**. Each of your Florida business locations must be registered. Examples of business transactions subject to Florida sales and use tax are:

- Sales of retail goods (new and used)
- Sales of prepared food and meals
- Sales of service warranties
- Sales of certain services (e.g., detective or burglar protection, nonresidential cleaning, and nonresidential pest control)
- Rental or lease of tangible personal property (e.g., vehicles, machinery, or other goods)
- Repairs or alterations of items
- Charges for admission to any place of amusement, sport, or recreation
- Charges for renting, leasing, or licensing the use of real property (e.g., “commercial rental property” such as commercial office or retail space, self-storage units, or mini warehouses)
- Charges for renting, leasing, or licensing living, sleeping, or housekeeping accommodations for rental periods of six months or less (e.g., “transient rental accommodations” such as hotel and motel rooms, condominium units, timeshare resort units, beach or vacation houses, campground sites, or trailer or RV parks)
- Operating membership clubs that provide recreational or physical fitness facilities
- Operating vending machines or amusement machines

## How Do I Register to Collect Sales Tax?

You can register to collect, report, and pay sales tax and discretionary sales surtax online at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). The online system will guide you through a series of questions to help determine your tax obligations. If you do not have internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

As a registered sales and use tax dealer, a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) will be mailed to you. Paper tax returns 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 for tax-exempt purchases you intend to resell. If the goods bought for resale are later used (not resold), you must report and pay use tax and surtax on those items. Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

## Filing and Paying Tax

You can file returns and pay sales and use tax, plus any applicable discretionary sales surtax, using the Department’s online file and pay website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) or you may purchase software from a software vendor. A list of software vendors is available at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) under the tab “Software Vendors for eFiling.”

**Returns and payments are due on the 1st and late after the 20th day** of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday:

- **returns** are timely if they are filed electronically (without payment), postmarked, or delivered in person on the first business day after the 20th
- **payments** are timely if they are postmarked or delivered in person on the first business day after the 20th

**Florida law requires you to file a tax return even when *NO* sales and use tax is due.**

**When you electronically pay only**, or you 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. Keep the confirmation number in your records. The *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) provides a list of deadlines for initiating electronic payments on time and is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the eServices section.

If you file your return 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 online at [floridarevenue.com/taxes/rates](http://floridarevenue.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](http://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](http://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**

**Brochures** – Download these brochures from [floridarevenue.com/forms](http://floridarevenue.com/forms):

- *Discretionary Sales Surtax* (GT-800019)
- *Florida Annual Resale Certificate for Sales Tax* (GT-800060)

**Industry-specific brochures** are available online. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the Sales and Use Tax section. At the bottom of that section, you will find "Brochures, Guides, and Other Information."

### **Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://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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