Florida Department of Revenue
Office of Technical Assistance

Jim Zingale
Executive Director

5050 West Tennessee Street Tallahassee FL 32399 floridarevenue.com

QUESTION: Whether and under what circumstances the City is required to collect sales and use tax on parking fees charged for street-side/curbside parking on public streets or roads which are used for transportation purposes?

RESPONSE: Streetside/curbside parking is not subject to sales and use tax pursuant to Chapter 212, F.S.

QUESTION: Whether and under what circumstances the City is required to collect sales and use tax on fees charged for parking on public lots located immediately adjacent to public streets or roads used for transportation purposes where the lots will be used to facilitate public access to city hall and a city hall annex?

RESPONSE: The City is a dealer engaged in the business of renting or leasing parking spaces for motor vehicles pursuant to s. 212.03(6), F.S., and is required to collect sales tax on the total rental charge (parking fees) imposed for the right to use the parking lots.

September 5, 2025

[redacted]

Via Email: [redacted]

Re: Technical Assistance Advisement – TAA #: 25A-005
[redacted] ("City")
Sales and Use Tax – Parking
Section(s), 212.02, 212.03, 212.031, 212.06, 212.07 and 212.15, Florida Statutes - ("F.S.")
Rule(s), 12A-1.060 and 12A-1.073, Florida Administrative Code - ("F.A.C.")

Private Providers:
[redacted] ("[redacted]")
FEI #: [redacted]
BP #: [redacted]

[redacted] ("[redacted]")
FEI #: [redacted]
BP #: [redacted]

Dear [redacted]:

This is in response to your letter dated [redacted], requesting this Department's issuance of a Technical Assistance Advisement ("TAA") pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11 F.A.C, Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

REQUESTED ADVISEMENTS

1. Whether and under what circumstances the City is required to collect sales and use tax on parking fees charged for street-side parking on public streets or roads which are used for transportation purposes?

2. Whether and under what circumstances the City is required to collect sales and use tax on fees charged for parking on public lots located immediately adjacent to public streets or roads used for transportation purposes where the lots will be used to facilitate public access to city hall and a city hall annex?

FACTS

The request provides that the City is a municipal corporation organized under the laws of the State of Florida. The City currently charges parking fees for street-side/curbside parking and will be implementing a new system to charge for parking on two lots owned by the City. The street-side parking is on the shoulders of public streets. Each of the two lots is located adjacent to public streets but separated from the streets by sidewalks and swales.

The lots will be operated by City employees and not by private contractors. The purpose of the lots is to provide parking and easy access to city hall and a separate annex which provides certain municipal services to the public and houses the City's records warehouse. No private entity will benefit from use of the lots.

At Conferee's request the City submitted unexecuted service agreements between the City and [redacted] and [redacted]., for on-demand parking payment services. Upon review of the service agreements, the following was noted:

[redacted] service agreement provides a definition for several terms including "Parking Location" which means "the location or locations of Client's on-street parking, off-street parking, reservation parking, parking lots, parking decks, permitted parking, and other facilities where [redacted] Users may park."

[redacted]., service agreement references Parking Facilities and Metered Parking Stalls which provides "Parking facilities located at [address] including approximately [number] of parking spaces." (the "Initial Parking Locations").

Since the term "street-side" parking is not referenced or described in either agreement conferee requested that the city provide its legal definition or description of "street-side" parking. The city responded with an email stating that another term would be "curbside" parking, which is also not referenced in the agreements.[1]

TAXPAYER'S POSITION

The City's street-side/curbside parking is located on the shoulders of "street[s] or road[s] which are used for transportation purposes." There is no swale or sidewalk separating the parking area from the throughfare traffic. It is the City's opinion that its street-side/curbside parking is exempt from the collection of sales and use tax pursuant to s. 212.031(1)(a)6., F.S., because the parking pertains to "street[s] or road[s] which [are] used for transportation purposes."

Additionally, the City believes that the lots, which are directly adjacent to "street[s] or road[s] which [are] used for transportation purposes," should similarly be exempt from sales and use tax under the same analysis as the street-side/curbside parking.

LAW AND DISCUSSION

Sales and use tax is imposed upon the privilege of engaging in a particular business or occupation, and each taxable privilege is separate and distinct from the others. *See* Ryder Truck Rental, Inc. v Bryant, 170 So.2d 822, 825 (Fla. 1964).

Section 212.02(2), F.S., defines "business" in part as "… any activity engaged in by any person, or caused to be engaged in by him or her, with the object of private or public gain, benefit, or advantage, either direct or indirect. … includes … all leases or rentals of or licenses in parking lots or garages for motor vehicles, … as defined in this chapter and made subject to a tax imposed by this chapter. …" (Emphasis added).

The term "person" as defined by s. 212.02(12), F.S., includes "any political subdivision, municipality, state agency …."

Section 212.03(6), F.S., imposes tax at the rate of 6 percent, plus any applicable discretionary sales surtax on the total rental charged by any person who engages in the business of renting or leasing "parking or storage spaces for motor vehicles in parking lots or garages, including storage facilities for towed vehicles…" (Emphasis added). A person engaging in such business is exercising a taxable privilege. Section 212.03(6)(a), F.S. However, charges for parking or storage arising from a lawful impoundment are not subject to tax. *See* s. 212.03(6)(a) and (b), F.S. and Rule 12A-1.073, F.A.C.

[1] [redacted]

Section 212.031(1)(a), F.S.[2], imposes tax at the rate of 2 percent, plus any applicable discretionary sales surtax on any person who engages in the business of renting, leasing, letting, or granting a license to use real property. Subparagraphs 3. and 6. of s. 212.031(1)(a), F.S., respectively, provide the following exclusions from tax:

- Property subject to tax on parking, docking, or storage spaces under s. 212.03(6); and
- A public street or road which is used for transportation purposes.

(Emphasis added).

Section 212.07(1)(a), F.S., provides that tax is collected by a "dealer" from the purchaser or consumer. Section 212.06(2)(j), F.S., defines "dealer" to include "any person who leases, or grants a license to use, occupy, or enter upon, … real property, space or spaces in parking lots or garages for motor vehicles …." Section 212.06(2)(i), F.S., specifically provides that a "[d]ealer" also "means and includes the state, county, municipality, any political subdivision, agency, bureau or department, or other state or local governmental instrumentality." A dealer is required to collect the applicable tax from the purchaser and remit the tax collected to the Department. *See* ss. 212.07(1)(a) and 212.15(1), F.S.

* * *

The City takes the position that because the "street-side/curbside parking" and parking in the described "lots" located on the shoulder of streets or roads that are used for transportation purposes, the charges for parking in these locations are exempt from tax pursuant to s. 212.031(1)(a)6., F.S.

The primary consideration in construction and interpretation of tax statutes is to ascertain and give effect to legislative intent, determined primarily from the language of the statute. *See* Department of Revenue v. James B. Pirtle Const. Co., Inc., 690 So.2d 709, 711 (Fla. 4th DCA 1997).

Section 212.031(1)(a), F.S, imposes tax upon renting, leasing, letting, or granting a license for the use of any real property. Section 212.03(6), F.S. imposes tax upon the lease, rental, or storage of motor vehicles. Both statutes relate to transactions involving real property. However, s. 212.031, F.S., applies generally and to a broad range of possible transactions. By contrast, s. 212.03(6), F.S., under these facts, applies solely to transactions involving the parking or storage of motor vehicles. A longstanding principle of statutory construction is that a specific statute controls over a general statute. *See* Bryan v. Landis, 142 So. 650, 653 (Fla. 1932); Mims v. State, 871 So.2d 1003, 1004 (Fla. 1st DCA 2004).

The exclusion the Legislature provided in s. 212.031(1)(a)3., F.S., is consistent with this principle by providing an exclusion from tax for "[p]roperty subject to[3] tax on parking, docking, or storage spaces under s. 212.03(6), F.S." Accordingly, the street-side/curbside and lot parking are taxable, if at all, pursuant to s. 212.03(6), F.S.

Section 212.03(6), F.S., levies a tax upon charges for parking or storage spaces for motor vehicles. Importantly for the purposes of this advisement, "parking or storage spaces for motor vehicles" is then qualified by "in parking lots or garages." In construing a statute and giving effect to legislative intent,

[2] Section 212.031, F.S., is repealed effective October 1, 2025, by s.37 of Chapter 2025-208, Laws of Florida (L.O.F.)

[3] "Subject to," in the context of this exception, means only that the taxability of the specified transactions is determined solely under s. 212.03(6), F.S.

Florida courts look to the plain language of the statute and give the statute its clear and unambiguous meaning. *See* McNeil v. State, 215 So.3d 55, 58 (Fla. 2017). The plain language of s. 212.03(6), F.S., specifically states that rentals or leases of parking or storage spaces for motor vehicles in parking lots or garages is a taxable privilege. The Legislature could have included streetside/curbside parking (or language similarly descriptive) in the statute but did not. Only charges for parking or storage in lots or garages are made subject to taxation.

Accordingly, based upon the facts presented, the charges made by the City for parking in its lots are subject to tax pursuant to s. 212.03(6), F.S. However, street-side/curbside parking is not subject to tax.

CONCLUSIONS

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RESPONSE: The City is a dealer engaged in the business of renting or leasing parking spaces for motor vehicles pursuant to s. 212.03(6), F.S., and is required to collect sales tax on the total rental charge (parking fees) imposed for the right to use the parking lots.

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6701.

Sincerely,

Shundra McClean

Shundra McClean
Tax Law Specialist
Office of Technical Assistance

cc: [redacted]

Record ID: 7001413764

Office of Technical Assistance Satisfaction Survey

The Florida Department of Revenue invites you to complete the online Office of Technical Assistance Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's Office of Technical Assistance. To access the survey, place the following address in your browser's access bar:

https://tadr.questionpro.com

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7001413764

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at douglas.charity@floridarevenue.com.

Thank you.