



**QUESTION:** Whether the violation fee found on a parking ticket receipt is not subject to Florida sales and use tax?

**ANSWER:** Sales tax was collected on the \$20.00 transaction. In Volusia County, the applicable sales tax rate is 6.5%. which would result in \$1.30 in tax (\$20.00 x 6.5%). The \$50.00 violation is not subject to sales tax.

October 27, 2025

[REDACTED]

Via e-mail: [REDACTED]

Re: Technical Assistance Advise ment – TAA #: 25A-009  
[REDACTED] (“Taxpayer”)  
Sales and Use Tax – Parking Ticket Violation Fee  
Sections 212.02(10)(i), 212.03(6), 213.22, Florida Statutes - (“F.S.”)  
Rules 12A-1.073, Florida Administrative Code - (“F.A.C.”)  
BP#: [REDACTED]

Dear [REDACTED]:

This is in response to your letter dated [REDACTED] requesting this Department’s issuance of a Technical Assistance Advise ment (“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 ADVISEMENT**

You are seeking confirmation on whether the violation fee found on a parking ticket receipt is not subject to Florida sales and use tax.

**FACTS**

Your letter states:

Taxpayer manages over [REDACTED] parking spaces for private and public clients. It offers customized, creative, and responsive services to maximize parking capacity and tenant satisfaction. Taxpayer operates in over

ten different states, including [REDACTED].

Taxpayer submitted Exhibit A, which is the Volusia County Parking Division Notice of Parking Violation (hereinafter referred to as the "Notice"). The citation details are as follows: the Notice has a parking fee of \$20.00, a sales tax of \$1.35 on the \$20.00, and a violation fee of \$50.00, thus bringing the total amount due to \$71.35. The ticket expressly indicates the ticket was given as a result of a vehicle entering the Volusia County parking facility on January 26, 2025, and payment for stay, as required for use of the facility, was not received. The citation indicates if the amount is not paid before February 25, 2025, there will be an additional \$50.00 late fee charged to the account.

The taxpayer's representative, upon inquiry, confirmed that this request only concerns motor vehicle parking lots and garages.

### **TAXPAYER'S POSITION**

Taxpayer believes, every person who leases or rents parking or storage spaces for motor vehicles in parking lots or garages, including storage facilities for towed vehicles, who leases or rents docking or storage spaces for boats in boat docks or marinas, or who leases or rents tie-down or storage space for aircraft at airports is engaging in a taxable privilege. Section 212.03(6), (F.S.). A license is the granting of a privilege to use or occupy a building or a parcel of real property for any purpose. Section 212.02(10)(i), F.S. Therefore, the license to park in the designated Volusia County parking facility in Florida is subject to sales tax. However, there are certain items that are not subject to sales tax.

It is a well-settled principle of Florida law that taxing statutes are construed against the State. *See Harbor Ventures, Inc. v. Hutches*, 366 So.2d 1173, 1174 (Fla. 1979); *Maas Bros. v. Dickinson*, 195 So.2d 193, 198 (Fla. 1967); *Dep't of Revenue v. Quotron Systems, Inc.*, 615 So.2d 774, 778 (Fla. 3rd DCA 1993) (stating "[a]s is the law with all taxing statutes, the Department has the burden of proof. In this case, the Department must establish that Quotron's transactions are within the 'clear definite boundaries' of the statutory definition of a 'sale' of 'tangible personal property' subject to Florida sales tax."). This ambiguity standard in Florida caselaw is not limited to statutory interpretation. It also is applicable to determining whether a transaction is subject to Florida sales and use tax in the first place, as the Department has the burden to prove transactions are subject to tax. *E.g., Leadership Housing, Inc. v. Dep't of Revenue*, 336 So.2d 1239, 1242 (Fla. 4th DCA 1976). If there is any doubt as to whether an item is taxable, the ambiguity is to be resolved in favor of the taxpayer. *Id.*

While there is not a specific statute or rule speaking to violation fees, there are similar examples to which it can be analogous. The example of the violation fee can be compared to Rule 12A-1.007(13)(e)1., F.A.C., which specifies separately stated insurance covered at the option of the customer are not subject to sales tax.

Similarly, the Notice has a parking fee of \$20.00, which is subject to sales tax because the parking fee is a charge for parking and is required. However, the violation fee of \$50.00 should not be subject to sales tax, because the violation fee is avoidable at the option of the customer and is separately itemized. For these reasons, the violation fee is not subject to sales tax.

### LAW AND DISCUSSION

Section 212.03(6), F.S., states that it is the legislative intent that “every person who leases or rents parking or storage spaces for motor vehicles in parking lots or garages, . . . is engaging in a taxable privilege.” For the exercise of this privilege, a tax at the rate of 6 percent applies to the total rental charged. (*See also* Rule 12A-1.073, F.A.C.). The taxability of the charge for parking is not disputed. Rather, the question is whether the “violation fee” – in this specific instance for nonpayment – is also subject to tax. The Notice provides in addition that there is a late fee if the Notice is not paid in full by a specified date.

The “Notice of Parking Violation” presents as follows:

Entry Date	Parking Fee	Parking Sales Tax	Violation Fee	Total Due
01/17/2025	\$20.00	\$1.35	\$50.00	\$71.35

Chapter 212, F.S., provides that the “sales price” of a taxable transaction includes “services that are a part of the sale.” It is clear in this instance that violation fee and any appropriate late fee do not constitute additional services provided to the customer.

Similar charges, in relation to the sale or rental of tangible personal property, were considered in *Dept. of Revenue v. B & L Concepts*, 612 So.2d 720 (Fla. 5th DCA 1993). In *B & L Concepts*, the taxpayer rented appliances, furniture, and home entertainment products and charged a late fee for items returned after the agreed date. The taxpayer also charged for the delivery of rented items. The Court found that such charges were “incidental” to the sale and held that if these charges or fees are separately itemized and applied at the sole option or election of the vendee or lessee, or could be avoided by decision or action

The taxpayer is correct in pointing out that there is no statute or rule that speaks directly to the charges in question relating to parking or storage of motor vehicles. However, analogous charges were considered in *B & L Concepts* and by the following rules:

- Rule 12A-1.045(4)(a), F.A.C., provides that charges for “transportation charges” (carrying, delivery, freight, handling, pickup, shipping, and similar charges or fees) are not subject to tax when: the charge is separately stated on an invoice or bill of sale; and, the charge can be avoided by a decision or action solely on the part of the purchaser.
- Rule 12A-1.007(13)(e)1., F.A.C., regarding the lease or rental of motor vehicles, provides that separately itemized charges or fees for insurance coverage required to be paid by the lessee when the lessee or renter has the option to elect the insurance coverage is not subject to tax.

Consistent with the rules and decision identified above and mindful that tax must clearly be shown to apply, this advisement determines that when, as here, the Violation Fee is separately stated and can be avoided by a decision or action of the car owner – namely, paying the parking fee at the time of the stay – such charge is not subject to sales and use tax.<sup>1</sup>

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<sup>1</sup> It is noted that the same analysis would apply to a separately stated late fee, when applicable.

**CONCLUSION**

In this instance, tax should not be imposed upon the separately stated violation fee.

Based on the facts provided, sales tax was collected on the \$20.00 transaction. In Volusia County, the applicable sales tax rate is 6.5%. which would result in \$1.30 in tax (\$20.00 x 6.5%). The \$50.00 violation is not subject to sales tax. Please refer to our Discretionary Sales Surtax Information form DR15DSS and Tax Information Publication 21A01-02 for further guidance.

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 regarding this matter and wish to discuss them, you may contact me directly at (850)717-7759.

Sincerely,



Alesia L. Pride  
Tax Law Specialist  
Office of Technical Assistance

CC: [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Enclosures: Discretionary Sales Surtax Information form DR-165DSS, Tax Information Publication 21A01-02.

Record ID: 7001427749

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<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: 7001427749

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](mailto:douglas.charity@floridarevenue.com).

Thank you.

# Discretionary Sales Surtax Information for Calendar Year 2025

A county with more than one surtax is shaded in gray and a new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1.5%	(.5%)	Jan 1, 2019	Dec 31, 2030	Jefferson	1%		Jun 1, 1988	None
		(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%		Sep 1, 1991	None
Baker	1%		Jan 1, 1994	None	Lake	1%		Jan 1, 1988	Dec 31, 2032
<b>Bay</b>	<b>1%</b>	<b>(.5%)</b>	Jan 1, 2011	Dec 31, 2030	Lee	.5%		Jan 1, 2019	Dec 31, 2028
		<b>(.5%)</b>	<b>Jan 1, 2017</b>	<b>Dec 31, 2036</b>	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%		Mar 1, 1993	None			(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%		Oct 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
Broward	1%		Jan 1, 2019	Dec 31, 2048			(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5%	(1%)	Jan 1, 1993	None	Madison	1.5%	(1%)	Aug 1, 1989	None
		(.5%)	Jan 1, 2009	Dec 31, 2028			(.5%)	Jan 1, 2007	None
Charlotte	1%		Apr 1, 1995	Dec 31, 2026	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None						(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	<b>Marion</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jan 1, 2017</b>	<b>Dec 31, 2044</b>
		(.5%)	Jan 1, 2021	Dec 31, 2050			<b>(.5%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2034</b>
Collier	None				<b>Martin</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jan 1, 2019</b>	<b>Dec 31, 2025</b>
Columbia	1.5%	(1%)	Aug 1, 1994	None			<b>(.5%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2034</b>
		(.5%)	Jan 1, 2023	Dec 31, 2042	Miami-Dade	1%	(.5%)	Jan 1, 1992	None
DeSoto	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 2003	None
		(.5%)	Jan 1, 2015	Dec 31, 2035	<b>Monroe</b>	<b>1.5%</b>	(1%)	Nov 1, 1989	Dec 31, 2048
Dixie	1%		Apr 1, 1990	Dec 31, 2029			<b>(.5%)</b>	<b>Jan 1, 1996</b>	<b>Dec 31, 2035</b>
Duval	1.5%	(.5%)	Jan 1, 1989	None	Nassau	1%		Mar 1, 1996	None
		(.5%)	Jan 1, 2001	Dec 31, 2030	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
		(.5%)	Jan 1, 2021	Dec 31, 2035			(.5%)	Jan 1, 2021	Dec 31, 2030
<b>Escambia</b>	<b>1.5%</b>	(1%)	Jun 1, 1992	Dec 31, 2028	Okeechobee	1%		Oct 1, 1995	None
		<b>(.5%)</b>	<b>Jan 1, 1998</b>	<b>Dec 31, 2037</b>	<b>Orange</b>	<b>.5%</b>		<b>Jan 1, 2003</b>	<b>Dec 31, 2035</b>
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2032	Osceola	1.5%	(1%)	Sep 1, 1990	Dec 31, 2045
		(.5%)	Jan 1, 2013	Dec 31, 2032			(.5%)	Jan 1, 2017	Dec 31, 2036
Franklin	1.5%	(1%)	Jan 1, 2008	None	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2023	Dec 31, 2042	Pasco	1%		Jan 1, 2005	Dec 31, 2039
Gadsden	1.5%	(1%)	Jan 1, 1996	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
		(.5%)	Jan 1, 2009	Dec 31, 2038	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
Gilchrist	1%		Oct 1, 1992	None			(.5%)	Jan 1, 2005	Dec 31, 2044
Glades	1%		Jan 1, 2022	Dec 31, 2031	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Gulf	1%		Jan 1, 2010	None	<b>St. Johns</b>	<b>.5%</b>		<b>Jan 1, 2016</b>	<b>Dec 31, 2035</b>
<b>Hamilton</b>	<b>2%</b>	(1%)	Jul 1, 1990	Dec 31, 2029	<b>St. Lucie</b>	<b>1%</b>	<b>(.5%)</b>	<b>Jul 1, 1996</b>	<b>Dec 31, 2036</b>
		<b>(1%)</b>	<b>Jan 1, 2025</b>	<b>Dec 31, 2036</b>			(.5%)	Jan 1, 2019	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hendry	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2023	Dec 31, 2042	Sarasota	1%		Sep 1, 1989	Dec 31, 2039
<b>Hernando</b>	<b>.5%</b>		<b>Jan 1, 2016</b>	<b>Dec 31, 2035</b>	<b>Seminole</b>	<b>1%</b>		<b>Jan 1, 2015</b>	<b>Dec 31, 2034</b>
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Sumter	1%		Jan 1, 1993	None
		(.5%)	Jan 1, 2017	Dec 31, 2036	Suwannee	1%		Jan 1, 1988	None
<del>Hillsborough</del>	<del>1.5%</del>	<del>(.5%)</del>	<del>Dec 1, 1996</del>	<del>Dec 31, 2041</del>	Taylor	1%		Aug 1, 1989	Dec 31, 2037
See TIP 24A01-15 about suspended rates.	<del>(.5%)</del>		<del>Oct 1, 2001</del>	<del>None</del>	Union	1%		Feb 1, 1993	None
	(.5%)		Jan 1, 2019	Dec 31, 2028	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
<b>Holmes</b>	<b>1.5%</b>	(1%)	Oct 1, 1995	Dec 31, 2028	Wakulla	1.5%	(1%)	Jan 1, 1988	Dec 31, 2037
		<b>(.5%)</b>	<b>Jan 1, 2021</b>	<b>Dec 31, 2032</b>			(.5%)	Jan 1, 2023	Dec 31, 2032
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Walton	1%		Feb 1, 1995	None
<b>Jackson</b>	<b>1.5%</b>	<b>(1%)</b>	<b>Jun 1, 1995</b>	<b>Dec 31, 2025</b>	Washington	1.5%	(1%)	Nov 1, 1993	None
		<b>(.5%)</b>	<b>Jul 1, 1996</b>	<b>Dec 31, 2035</b>			(.5%)	Jan 1, 2019	Dec 31, 2028

## For 2025, the following counties have surtax rate changes:

- Hamilton**      **2% Total Surtax Rate**
- **New** 1% enhanced fire protection and rescue services surtax begins 1/1/2025 and expires 12/31/2036.
  - Current 1% small county surtax remains in effect and expires 12/31/2029.
- Marion**        **1.5% Total Surtax Rate**
- **New** .5% school capital outlay surtax begins 1/1/2025 and expires 12/31/2034.
  - Current 1% local government infrastructure surtax is **extended** and expires 12/31/2044.
- Martin**        **1% Total Surtax Rate**
- **New** .5% local government infrastructure surtax begins 1/1/2025 and expires 12/31/2034.
  - Current .5% school capital outlay surtax remains in effect and expires 12/31/2025.
- Seminole**      **1% Total Surtax Rate**
- Current 1% local government infrastructure surtax is **extended** and expires 12/31/2034.

## In future years, the following counties have surtax rate changes:

- Bay**            **1% Total Surtax Rate**
- Current .5% local government infrastructure surtax is **extended (effective 1/1/2027)** and expires 12/31/2036.
  - Current .5% school capital outlay surtax remains in effect and expires 12/31/2030.
- Escambia**     **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2028)** and expires 12/31/2037.
  - Current 1% local government infrastructure surtax remains in effect and expires 12/31/2028.
- Hernando**     **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- Hillsborough** **1.5% Total Surtax Rate**
- Current .5% local government infrastructure surtax is **extended (effective 12/1/2026)** and expires 12/31/2041. See TIP 24A01-15 about surtax suspension.
  - Current .5% indigent care surtax remains in effect and expires upon repeal. See TIP 24A01-15 about surtax suspension.
  - Current .5% school capital outlay surtax remains in effect and expires 12/31/2028.
- Holmes**        **1.5% Total Surtax Rate**
- Current .5% indigent care surtax is **extended (effective 1/1/2027)** and expires 12/31/2032.
  - Current 1% small county surtax remains in effect and expires 12/31/2028.
- Jackson**      **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
  - Current 1% small county surtax remains in effect and expires 12/31/2025.
- Monroe**        **1.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
  - Current 1% local government infrastructure surtax remains in effect and expires 12/31/2048.
- Orange**        **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- St Johns**      **.5% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2026)** and expires 12/31/2035.
- St Lucie**       **1% Total Surtax Rate**
- Current .5% school capital outlay surtax is **extended (effective 1/1/2027)** and expires 12/31/2036.
  - Current .5% local government infrastructure surtax remains in effect and expires 12/31/2028.

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