Taxation of Mobile Homes in Florida

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Florida taxes mobile homes in three ways. A mobile home will be:

- **Assessed and taxed as real property;**
- **Subject to an annual license tax; or**
- **Assessed and taxed as tangible personal property.**

Assessed and taxed as real property – RP

The owner of a mobile home who permanently affixes his or her mobile home to land he or she owns must buy an **RP (real property) decal**. This is a one-time purchase. RP decals are issued by the Department of Highway Safety and Motor Vehicles and purchased from your local county tax collector's office. The county property appraiser must assess mobile homes with an RP decal. Mobile homes with an RP decal must be on the real property assessment roll and taxed annually as real property.

Annual license tax – MH

The owner of a mobile home who does not own the lot or land on which the mobile home is affixed must pay an annual license tax by purchasing an **MH (mobile home) decal**. MH decals are issued by the Department of Highway Safety and Motor Vehicles and purchased from your local county tax collector's office.

Assessed and taxed as tangible personal property

Mobile homes that meet the criteria for an MH decal but do not have a current MH decal will be taxed as tangible personal property. Mobile homes that do not bear a current decal (RP or MH) must be assessed by the county property appraiser, placed on the tangible personal property assessment roll, and taxed annually as tangible personal property. You may request a refund of the license tax from the Department of Highway Safety and Motor Vehicles if you provide documentation that you paid the tangible personal property tax for the same year.

Mobile Homes Taxed as Real Property

Q. If the owner of a mobile home permanently affixes his or her mobile home to land he or she owns, can the mobile home be declared as real property so that the owner can take advantage of the homestead exemption?

A. Yes. The taxation of the mobile home as real property is not optional but required.

Q. Who determines the listing of a mobile home as real property?

A. Florida law requires the property appraiser to list mobile homes as real property based on the ownership of the land and the mobile home, and whether the mobile home is tied down and connected to utilities.

Q. If the property appraiser lists a mobile home as real property, does the owner still have to pay the annual license tax?

A. No. If the property appraiser lists a mobile home as real property, the owner pays only the real property tax and the appropriate fee for issuance of an RP decal.

Q. How will the mobile home be listed for tax purposes if the owner of a mobile home permanently affixes his or her mobile home to land, he or she owns with another person?

A. When there are multiple owners of a mobile home and at least one of the owners is the owner of the land where the mobile home is affixed, the property appraiser will list and tax the mobile home as real property. Multiple owners can individually claim homestead exemption only on their proportionate share of the total value of the mobile home and land.

Q. How does sales tax apply to the repair of mobile homes classified as real property?

A. Sales tax applies to the repair of mobile homes classified and taxed as real property, as provided in Rule 12A-1.051, Florida Administrative Code (F.A.C.), *Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property*, available at **flrules.org**.

For more information, see the *Sales and Use Tax on Building Contractors* brochure (**GT-800007**) and the *Mobile and Manufactured Home Repairs and Improvements* brochure (**GT-800069**) at **floridarevenue.com/forms**.

Mobile Homes Taxed as Tangible Personal Property

Q. If the owner of a mobile home that does not qualify as real property receives an assessment for tangible personal property tax, can he or she cancel the assessment by paying the previous year's annual license tax and purchasing the MH series sticker?

A. No. Paying the license tax after the property appraiser makes an assessment does not cancel the assessment. Any mobile home that does not bear a current MH decal on January 1 is tangible personal property and is taxed as such for that year.

Q. What if the owner of a mobile home bought the MH decal but did not have it properly affixed on January 1?

A. The owner of a mobile home may request relief from the tangible personal property tax when the owner can provide documentation that the MH decal was purchased before January 1 of the current tax year.

Q. **Does sales tax apply to sales of mobile homes?**

A. Yes, sales of **new mobile homes** are subject to state sales tax at the rate of **3%** and any applicable discretionary sales surtax. A **new mobile home** means a mobile home for which the equitable or legal title has never been transferred by a manufacturer, distributor, importer, or dealer to an ultimate purchaser. Sales, including occasional or isolated sales, of **used mobile homes** that are classified as tangible personal property are subject to state sales tax at the rate of **6%** and any applicable discretionary sales surtax.

Q. Does the occasional or isolated sales tax exemption apply to mobile homes classified as tangible personal property?

A. No. Any transfer of ownership of a mobile home classified as tangible personal property or that has an MH decal is subject to sales and use tax. (See question and answer above for rates.)

Q. Does sales tax apply to the repair of mobile homes classified as tangible personal property?

A. Yes. Repairs and improvements to mobile homes classified as tangible personal property or that have an MH decal are subject to sales tax and applicable discretionary sales surtax on the total charge for the repairs and improvements, including materials and labor.

Q. How does sales tax apply to appurtenances?
Appurtenances include items such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor or condenser units located outside the mobile home.

A. Appurtenances that are sold by registered sales tax dealers, or by any person required to be a registered dealer, in conjunction with the mobile home, are subject to sales tax and applicable discretionary sales surtax.

Brochures – Download these brochures at **floridarevenue.com/forms**:

- *Discretionary Sales Surtax* (**GT-800019**)
- *Mobile and Manufactured Home Repairs and Improvements* (**GT-800069***)*
- *Sales and Use Tax on Rental of Living or Sleeping Accommodations* (**GT-800034**)

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