



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

DR-72-2  
R. 02/00



## Important Information

In order for a person who operates a trailer camp, mobile home park [except mobile home lots regulated under Chapter 723, Florida Statutes (F.S.)], or recreational vehicle park with an exempt status to be relieved from filing monthly tax reports to report the transient rentals tax, that person must complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, to the Florida Department of Revenue. The form is a declaration of taxable status on the taxpayer's part, not an application.

Therefore, no notification of approval will be sent to the taxpayer.

**Taxpayers are required to notify the Florida Department of Revenue only when a taxable facility becomes exempt or an exempt facility becomes taxable.** The appropriate Department of Revenue Regional Manager and local county tax official will be notified of the taxpayer's declaration of taxable status. The taxpayer is subject to audit at any time by the state or the county for verification of the taxable status.

It should also be noted that the facility exemption applies only to the rental of space in trailer camps, mobile home parks, or recreational vehicle parks. Landlords whose facilities have an exempt status but who sell meals, rent parking or docking spaces, operate gift shops, or who make any other taxable sales or rentals must collect and remit the applicable taxes. Landlords of exempt facilities who make taxable sales must continue to file monthly tax returns with the Florida Department of Revenue. For more information, contact the Department's Service Center nearest you or Taxpayer Information Services (see next page for addresses and phone numbers).

The following guidelines are taken from the Florida Department of Revenue's Rule 12A-1.061, Florida Administrative Code (F.A.C.), and Rule Chapters 12A-3, 12A-8, 12A-9, and 12A-10, F.A.C., and are to be applied in determining the taxable or exempt status of the trailer camp, mobile home park, or recreational vehicle park. A copy of the complete rules relating to the rental of living quarters or sleeping or housekeeping accommodations may be obtained from the Department of Revenue Service Center nearest you or from Taxpayer Information Services.

### Guidelines and Instructions

#### 1. Rentals or Leases of Transient Accommodations.

Every person, except those persons specifically exempt, is exercising a taxable privilege when engaging in the business of renting, leasing or letting, or granting a license to use any living quarters or sleeping or housekeeping accommodations in connection with any hotel, motel, apartment house, duplex, roominghouse, tourist or mobile home court subject to the provisions of Florida's Sales and Use Tax Laws, Chapter 212, F.S., the Local Option Tourist Development Tax, Section 125.0104, F.S., the Local Option Convention

Development Tax, Section 212.0305, F.S., Discretionary Sales Surtaxes, Section 212.055, F.S., and the Local Option Tourist Impact Tax, Section 125.0108, F.S. For more information on the taxability of transient rental accommodations, see Rule 12A-1.061, F.A.C.

#### 2. Exemptions.

The rental of space in trailer camps, mobile home parks (except mobile home lots regulated under Chapter 723, F.S.), and recreational vehicle parks is exempt from the taxes imposed on transient rentals only when the landlord has completed and returned Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, and declared the facility as an "exempt facility." Based upon this declaration that the facility meets the qualifications, the Department will consider it an exempt facility until a subsequent filing of this form declares that it no longer meets the qualifications and is to return to taxable status.

#### 3. Determination of Exemption and Filing Requirements.

##### A. New Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks.

**Exemption:** All transient accommodations at new trailer camps, new recreational vehicle parks, and new mobile home parks (except mobile home lots regulated under Chapter 723, F.S.) are taxable until more than 50% of the total rental units available are occupied by tenants who have continuously resided there for more than three (3) months. A landlord must notify the Florida Department of Revenue when any new camp or park qualifies for exemption. To declare the camp or park an "exempt facility," complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*. The Florida Department of Revenue will consider the camp or park (except mobile home lots regulated under Chapter 723, F.S.) a taxable facility until the landlord completes and returns Form DR-72-2.

**Return to Taxable Status:** A landlord must **also** notify the Department, using Form DR-72-2 when the camp or park **no longer qualifies for exemption**. Notification must be made no later than the 20th day of the first month of the owner's next succeeding accounting year.

##### B. Mobile Home Lots Regulated Under Chapter 723, F.S.

Mobile home lots regulated under Chapter 723, F.S., are exempt facilities. Landlords of such mobile home lots are not required to complete Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*.

**4. Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks Declared Exempt Facilities.**

All landlords of exempt facilities (except mobile home lots regulated under Chapter 723, F.S.) are required to redetermine the taxable status of their camp or park at the end of each accounting year. The landlord is required to complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, if the exempt facility becomes taxable. Notification must be made no later than the 20th day of the first month of the owner's next succeeding accounting year. The landlord is not required to complete Form DR-72-2 if there is no change in the taxable status of the facility.

**5. Exemption for Continuous Residence.**

If a person has continuously rented space at a taxable camp or park for longer than six (6) months and has paid the transient rental taxes due for the first six (6) months, that person is exempt from the transient rental taxes due for that camp or park after the first six (6) months of a continuous rental period. Any person who rents space at a qualified exempt facility is exempt from the transient rental taxes due on that space as long as the facility remains exempt, even though the rental period may be six (6) months or less.

**Mailing Instructions**

Mail your completed Form DR-72-2 to:

FLORIDA DEPARTMENT OF REVENUE  
ATTN: CENTRAL REGISTRATION  
5050 W TENNESSEE ST  
TALLAHASSEE, FL 32399-0100

**Taxpayer Information Services**

1-800-352-3671 (In Florida Only)  
850-488-6800

**Hearing or Speech Impaired Assistance**

1-800-367-8331

**Registration Information**

5050 W Tennessee Street  
Tallahassee, FL 32399-0100

**Service Center Locations**

**Clearwater Service Center**

Arbor Shoreline Office Park  
19337 US Highway 19 N Ste 200  
Clearwater FL 33764-3149  
727-538-7400 (ET)

**Cocoa Service Center**

2428 Clearlake Rd Bldg M  
Cocoa FL 32922-5710  
407-504-0950 (ET)

**Coral Springs Service Center**

Florida Sunrise Tower  
3111 N University Dr Ste 500  
Coral Springs FL 33065-5096  
954-346-3000 (ET)

**Daytona Beach Service Center**

1821 Business Park Blvd  
Daytona Beach FL 32114-1230  
904-274-6600 (ET)

**Fort Myers Service Center**

2295 Victoria Ave Ste 270  
Fort Myers FL 33901-3871  
941-338-2400 (ET)

**Gainesville Service Center**

2610 NW 43rd St Ste 2A  
Gainesville FL 32606-7442  
352-955-2170 (ET)

**Hollywood Service Center**

Taft Office Complex  
6565 Taft St Ste 400  
Hollywood FL 33024-4000  
954-967-1000 (ET)

**Jacksonville Service Center**

921 N Davis St A250  
Jacksonville FL 32209-6829  
904-359-6070 (ET)

**Key West Service Center**

3118 Flagler Ave  
Key West FL 33040-4698  
305-292-6725 (ET)

**Lake City Service Center**

2651 W US Highway 90  
Lake City FL 32055-3173  
904-758-0420 (ET)

**Lakeland Service Center**

230 S Florida Ave Ste 101  
Lakeland FL 33801-4622  
941-284-4244 (ET)

**Leesburg Service Center**

734 N 3rd St Ste 117  
Leesburg FL 34748-4498  
352-360-6660 (ET)

**Marianna Service Center**

4230 Lafayette St Ste D  
Marianna FL 32446-8234  
850-482-9518 (CT)

**Miami Service Center**

8175 NW 12th St Ste 119  
Miami FL 33126-1831  
305-470-5001 (ET)

**Naples Service Center**

The Wilson Professional Center  
3200 Bailey Ln Ste 150  
Naples FL 34105-8506  
941-436-1050 (ET)

**Orlando Service Center**

Orlando Executive Center  
5420 Diplomat Cir  
Orlando FL 32810-5607  
407-623-1141 (ET)

**Panama City Service Center**

703 W 15th St  
Panama City FL 32401-2238  
850-872-4165 (CT)

**Pensacola Service Center**

3670C N L ST  
Pensacola FL 32505-5217  
850-595-5170 (CT)

**Port Richey Service Center**

6709 Ridge Rd Ste 300  
Port Richey FL 34668-6842  
727-841-4407 (ET)

**Port Saint Lucie Service Center**

900 E Prima Vista Blvd Ste 300  
Port Saint Lucie FL 34952-2363  
561-871-7620 (ET)

**Sarasota Service Center**

240 S Pineapple Ave Ste 600  
Sarasota FL 34236-6725  
941-361-6001 (ET)

**Tallahassee Service Center**

2410 Allen Rd  
Tallahassee FL 32312-2603  
850-488-9719 (ET)

**Tampa Service Center**

Ste 100  
6302 E Martin Luther King Blvd  
Tampa FL 33619-1166  
813-744-6344 (ET)

**West Palm Beach Service Center**

2468 Metrocentre Blvd  
West Palm Beach FL 33407-3199  
561-640-2800 (ET)

