



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

DR-72-2

R. 06/13

Rule 12A-1.097

Florida Administrative Code

General Information and Instructions

Determination of Exemption and Filing Requirements

Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks

Transient rental accommodations at trailer camps, mobile home parks, and recreational vehicle parks are exempt from tax when more than 50 percent of the total rental spaces available are occupied by tenants who have continuously resided there for more than 3 months. The owner must complete and file Form DR-72-2 with the Department to declare that the camp or park qualifies for exemption from the transient rental taxes.

Mobile Home Lots Regulated Under Chapter 723, Florida Statutes (F.S.)

Mobile home lots regulated under Chapter 723, F.S., are tax-exempt. Owners of these mobile home lots should **not** file Form DR-72-2.

This exemption only applies to rental spaces in trailer camps, mobile home parks, or recreational vehicle parks. Owners who sell taxable items or rent parking spaces, docking spaces, or storage facilities must continue to collect and remit tax.

Local Option Transient Rental Taxes

When the owner of a camp or park located in a county imposing a local transient rental tax declares the camp or park tax-exempt, the rental spaces at the camp or park are also exempt from the local transient rental taxes. The Department will provide a copy of the completed form to the appropriate local county tax official.

Annual Determination of Exemption Required – Return to Taxable Status

Owners who filed Form DR-72-2 and declared a camp or park exempt from the transient rental taxes are required to re-determine their taxable status at the end of each accounting year. When a camp or park no longer qualifies for the exemption, the owner must complete a new Form DR-72-2 to notify the Department that the transient rentals at the camp or park are now taxable. The form must be filed no later than the 20th day of the first month of the owner's next succeeding accounting year. No form is required when there is no change to the taxable status of the camp or park.

**This form is a declaration, not an application.
The Department will not send any notice of approval to the taxpayer.**

Resources and Reference Materials

Information, forms, and tutorials are available on our Internet site: www.myflorida.com/dor

To speak with a Department of Revenue representative, call **Taxpayer Services**, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

For a written reply to tax questions, write:

Taxpayer Services Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Our **Forms and Publications Page** provides a Standard Industry Guide for Hotels and Transient Rental Industries (GT-300126P) which can be viewed or downloaded. Our Online Revenue Law Library contains all the rules and statutes referenced in this form: <https://revenuелaw.state.fl.us>

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

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Business/Facility Name _____

Owner Name _____

Owner Address _____

Owner City _____ State _____ ZIP Code _____

Telephone # _____ Email address _____

Certificate or Business Partner Number: _____

Location Address (if different than above): _____

Address City _____ State _____ ZIP Code _____

The above named facility is a:

- ☐ Trailer Camp
- ☐ Mobile Home Park
- ☐ Recreational Vehicle Park

I have determined that the rental spaces at the named facility is:

- ☐ Exempt under Section 212.03(7)(c), F.S.
- ☐ Taxable under Section 212.03, F.S.

I previously filed Form DR-72-2 with the Florida Department of Revenue on _____ (date)
and declared the above named facility exempt from the transient rental taxes.

This determination was made in accordance with the provisions of section 212.03(7)(c), F.S., and Rule 12A-1.061,
Florida Administrative Code.

Under penalties of perjury, I declare that I have read the foregoing Declaration and that the facts stated in it are
true.

Signature of Authorized Person

Title

Date

Mail This Completed Form to:
Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee ST
Tallahassee FL 32399-0160