

1 A bill to be entitled
 2 An act relating to sales taxes on mobile homes;
 3 amending s. 212.05, F.S.; specifying the sales tax
 4 rate on new mobile homes; defining the term "new
 5 mobile home"; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (n) is added to subsection (1) of
 10 section 212.05, Florida Statutes, to read:

11 212.05 Sales, storage, use tax.—It is hereby declared to
 12 be the legislative intent that every person is exercising a
 13 taxable privilege who engages in the business of selling
 14 tangible personal property at retail in this state, including
 15 the business of making or facilitating remote sales; who rents
 16 or furnishes any of the things or services taxable under this
 17 chapter; or who stores for use or consumption in this state any
 18 item or article of tangible personal property as defined herein
 19 and who leases or rents such property within the state.

20 (1) For the exercise of such privilege, a tax is levied on
 21 each taxable transaction or incident, which tax is due and
 22 payable as follows:

23 (n) At the rate of 3 percent of the sales price on the
 24 sale of a new mobile home. As used in this paragraph, the term
 25 "new mobile home" has the same meaning as in s. 319.001.

CS/HB 509

2022

26 | Section 2. This act shall take effect October 1, 2022. |