

By the Committee on Commerce and Tourism; and Senator Hooper

577-01294-22

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1 A bill to be entitled
2 An act relating to sales tax; amending s. 212.05,
3 F.S.; specifying the sales tax rate on new mobile
4 homes; defining the term "new mobile home"; providing
5 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 be
12 the legislative intent that every person is exercising a taxable
13 privilege who engages in the business of selling tangible
14 personal property at retail in this state, including the
15 business of making or facilitating remote sales; who rents or
16 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 sale
24 of a new mobile home. As used in this paragraph, the term "new
25 mobile home" has the same meaning as in s. 319.001.

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