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FLORIDA DEPARTMENT OF REVENUE

TAX INFORMATION PUBLICATION

SALES TAX REGISTRATION CHANGES FOR LIVING OR SLEEPING ACCOMMODATIONS BEGIN JANUARY 1, 1995

Beginning January 1, 1995, living or sleeping accommodations rented under **bona fide** written leases of longer than six months are **not** required to be registered with the Department.

Beginning January 1, 1995, property owners, agents, or management companies are **not** required to register with the Department when:

* **all** their rentals are living or sleeping accommodations; **and**
* the accommodations are rented under **bona fide** written leases of longer than six months.

COLLECTIVE REGISTRATION - RESORT CONDOMINIUM AGENTS

Beginning January 1, 1995, qualifying agents who rent resort condominiums or time-share units may collectively register those units for which they receive rent. In order to qualify, the agent must obtain written authorization from the property owner to collect rental payments.

The agent may collectively register resort condominium or time-share units which are not already registered with the Department by:

1. Completing Form DR-1C, Application for Collective Registration for Rental of Living or Sleeping Accommodations, for each unregistered resort condominium or time-share unit; **or**
2. Completing the "Agent's Sales Tax Registration Information"

section of Form DR-1C and attaching a schedule containing the following information:

* property owner's name;
* property owner's federal employer identification number (if applicable);
* property owner's mailing address;
* location address of each property;
* whether the property is located within a city's limits;

For time-share units include only the following information:

* unit number or other designation;
* unit's location address;
* whether the unit is located within a city's limits; **and**

3. Including the agent's name and sales tax registration number on **all** pages of Form DR-1C or attached schedule; **and**
4. Submitting the $5.00 registration fee for each resort condominium or time-share unit. The one-time fee is not required for any condominium or time-share unit which is currently registered with the Department.

A separate application is required for each county in which condominium or time-share units are located. The agent's active sales tax registration number for the county in which the condominium or time-share units being registered are located must be provided.

A Certificate of Registration (Form DR-11) will be mailed to the agent for each collectively registered property. The property owner's account will be placed on inactive reporting status. The agent collecting tax must remit the tax **using the agent's** sales tax registration number for the county in which the property is found.

Applications for Collective Registration for Rental of Living or Sleeping Accommodations, Form DR-1C, are available by contacting or visiting any local taxpayer service center, or by calling Taxpayer Assistance. Persons with FAX machines may

obtain this form immediately from the Department's FAX on Demand System by calling 904-922-3676 from a touch-tone telephone connected to a FAX machine, and choosing document number 1003.

We provide this information to help you meet the requirements of Florida law and administrative rules. If you have any questions about this topic, please call Taxpayer Assistance at 1-800-352-3671 (Florida only) or (904) 488-6800. For the hearing or speech impaired, call the Department's TDD at 1-800-367-8331. Address written inquiries to: Taxpayer Assistance, Post Office Box 7443, Tallahassee, Florida 32314-7443.