



Effective January 1, 2018, Florida’s state sales tax rate on commercial real property rentals will be reduced. The state sales tax rate for renting, leasing, letting, or granting license to use real property will decrease from 6% to 5.8%. The local option discretionary sales surtax imposed by the county where the real property is located will continue to be added to the state rate.

Sales tax is due at the rate in effect during the time the tenant occupies, or is entitled to occupy, the real property regardless of when the rent is paid. Rental charges paid on or after January 1, 2018, for rental periods prior to January 1, 2018, are subject to 6% state sales tax plus any applicable discretionary sales tax. Rental payments made prior to January 1, 2018, that entitle the tenant to occupy the real property on or after January 1, 2018, are subject to a 5.8% state sales tax, plus any applicable discretionary sales surtax.

Examples of commercial real property rentals include, but are not limited to, office space, retail space, convention space, and meeting and event rooms. Commercial real property rentals do not include dwelling units or parking facilities. Such property rentals are still subject to a 6% state sales tax rate. Please note that the reduction in the state sales tax rate for real property rentals does not apply to rentals of tangible personal property.

Below is a list of the old sales tax account codes used to record tax collected from real property rentals and the new sales tax account codes to be used.

Previous Sales Tax Account Number	Previous Account Description	New Sales Tax Account Number	New Sales Tax Account Description
355001	Sales Tax Collected - 6.00%	355011	Sales Tax Real Prop Rent - 5.80%
355002	Sales Tax Collected - 6.50%	355012	Sales Tax Real Prop Rent - 6.30%
355003	Sales Tax Collected - 6.75%	355013	Sales Tax Real Prop Rent - 6.55%
355004	Sales Tax Collected - 7.00%	355014	Sales Tax Real Prop Rent - 6.80%
355005	Sales Tax Collected - 7.50%	355015	Sales Tax Real Prop Rent - 7.30%

If you have any questions regarding the sales tax rate to be collected or the account code to which it should be deposited, please contact [Meghan McCollum](#) at 2-1013 or [Puja Mandolfo](#) at 2-1024.