

Fax Broadcast

Ken Burton Jr.
Manatee County Tax Collector

Date: February 14, 2006
To: Mobile Home Dealers
From: Carmen McIlwaine, Dealer Department Supervisor
Re: Fax Broadcast 2006-02

Sales Tax

Procedure Change on reporting sales tax on the title application

When a dealership sells a mobile home to a customer and sales tax is applicable, the dealer should divide the total amount of sales tax collected on each application according to the number of units. (For example, a double wide would show half the amount of sales tax on each unit. A triple –wide would show one-third the amount of sales tax on each unit.) You can no longer enter the total amount of sales tax collected on one title application if it is a double-wide or triple-wide.

See Section 7 of the HSMV 82040 title application below.

DEALER SALES TAX REPORT AND VEHICLE TRADE IN INFORMATION (IF APPLICABLE)				
7	FLORIDA SALES TAX REGISTRATION NUMBER	DATE OF SALE	DEALER LICENSE NUMBER	AMOUNT OF TAX
	YEAR OF TRADE IN	MAKE OF TRADE IN	TITLE NUMBER OF TRADE IN (IF KNOWN)	DEALER / AGENT SIGNATURE

HSMV 82040 (REV. 06/05) S <http://www.hsmv.state.fl.us>

Example: Selling Price of complete unit Double Wide \$10,000.00
Total Sales Tax 625.00
Divide sales tax by 2 312.50
Enter the amount of \$312.50 on each title application in the Amount of Tax box.