



Tax Information Publication

TIP

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Highlands County Increases Tourist Development Tax Rate From 4% to 5%

The tourist development tax rate on transient rental transactions occurring in Highlands County increased from 4% to 5%. The Highlands County Board of County Commissioners adopted Ordinance No. 22-23-24 increasing the tourist development tax rate.

Beginning August 1, 2023, dealers must collect a combined tax rate of 12.5% on transient rental transactions in Highlands County. The combined tax rate of 12.5% is composed of the 6% state sales tax, the 5% tourist development tax, the 1% local government infrastructure surtax, and the 0.5% school capital outlay surtax.

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	DR-15 R. 01/20
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		.	.	.	.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals		.	.	.	.
D. Transient Rentals		.	.	.	.
E. Food & Beverage Vending		.	.	.	.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due	.
.0150		AUG 2023		6. Less Lawful Deductions	.
Name		FLORIDA DEPARTMENT OF REVENUE		7. Net Tax Due	.
Address		5050 W TENNESSEE ST		8. Less Est Tax Pd / DOR Cr Memo	.
City/St		TALLAHASSEE FL 32399-0120		9. Plus Est Tax Due Current Month	.
ZIP				10. Amount Due	.
				11. Less Collection Allowance	E-file/E-pay Only
				12. Plus Penalty	.
				13. Plus Interest	.
				14. Amount Due with Return	.

Report the Highlands County tourist development tax along with sales tax on Line D of the Florida Sales and Use Tax Return (Form DR-15). The combined tax for transient rentals in Highlands County is 12.5%. The combined rate is composed of 6% sales tax plus the 1% local government infrastructure surtax, the 0.5% school capital outlay surtax, and the 5% Highlands County tourist development tax.

References: Highlands County Ordinance No. 22-23-24; Section 125.0104, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department’s website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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