



Florida Department of Revenue
Tax Information Publication

TIP

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**Desoto County Adds a 0.5% Discretionary Sales Surtax
and Increases Tourist Development Tax from 2% to 3%
Beginning January 1, 2015**

Effective January 1, 2015, sales tax dealers in Desoto County must begin collecting the **0.5% Desoto County Indigent Health Care Surtax**, in addition to the current 1% discretionary sales surtax and the 6% state sales tax, on the sale or use of taxable merchandise or taxable services delivered into Desoto County.

Also effective January 1, 2015, any person or business in **Desoto County that collects taxable transactions known as “transient rentals” must collect the additional 1% tourist development tax.**

Indigent Health Care Surtax

The combined state and local sales and use tax rate for Desoto County will be 7.5%. All state sales and use tax and local surtax collected must be reported and remitted to the Department of Revenue.

The Desoto County Board of County Commissioners adopted Ordinance Number 2014-04, which levies a 0.5 % Indigent Health Care Surtax. The 0.5% rate is effective January 1, 2015, and will remain in effect until December 31, 2035.

Desoto County dealers who file paper tax returns will be mailed 2015 sales and use tax returns in December 2014. The paper sales and use tax returns will have the **new** surtax rate printed on them. A *Common Sales Tax Brackets* table (Form DR-2X) is posted on our website under the “Discretionary Sales Surtax” category along with a listing of all the combined sales tax rates for Florida. The sales tax bracket charts help dealers accurately compute tax due on sales between whole dollar amounts, which cannot be calculated on a straight percentage basis.

Tourist Development Tax

The combined tax rate for Desoto County transient rentals will be 10.5%. This consists of 6% state sales tax, 1.5% discretionary sales surtax, and 3% tourist development tax.

The Desoto County Board of County Commissioners adopted Ordinance Number 2014-06, which levies an **additional** 1% tourist development tax. The effective date of the increase is January 1, 2015, and will remain in effect until repealed by ordinance.

The Desoto County tourist development tax is administered by the Department of Revenue. All tourist development tax collected should be reported and paid to the Department, along with state sales and use tax and discretionary sales surtax, on your *Sales and Use Tax Return* using the appropriate tax rates.

Dealers are **not** entitled to a collection allowance if they file a paper tax return or pay tax by check or money order. To file and pay state and local sales and use tax electronically, visit www.myflorida.com/dor. Dealers may:

- Use the Department's website to file and pay tax electronically, or
- Purchase a product from a software vendor.

References: Desoto County Ordinance 2014-04; Desoto County Ordinance 2014-06; Sections 212.054, 212.055, and 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 our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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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