



Tax Information Publication

TIP

No: 17A01-16
 Date Issued:
 October 24, 2017

Jefferson County Increases Its Tourist Development Tax Rate Beginning November 1, 2017

Effective November 1, 2017, the tourist development tax rate on transient rental transactions occurring within Jefferson County increases from 2% to 3%. The combined tax rate for Jefferson County transient rentals will be 10%, composed of the 6% state sales tax, the 3% tourist development tax, and the 1% small county surtax. The Jefferson County Board of County Commissioners adopted Ordinance No. 2017-09072017-01 increasing the tourist development tax.

The Department will mail replacement coupon books to Jefferson County dealers who will be reporting the tourist development tax. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a combined transient rental tax rate and surtax rate of 10%, as illustrated in the example below:

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date:	DR-15 R. 01/15
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services						
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →				
C. Commercial Rentals						
D. Transient Rentals						
E. Food & Beverage Vending						
Transient Rental Rate	.0900	Surtax Rate:	.0100	Reporting Period	NOV 2017	
Name	FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120			5. Total Amount of Tax Due		
Address				6. Less Lawful Deductions		
City/St				7. Net Tax Due		
ZIP				8. Less Est Tax Pd / DOR Cr Memo		
				9. Plus Est Tax Due Current Month		
			10. Amount Due			
			11. Less Collection Allowance	E-file/E-pay Only		
			12. Plus Penalty			
			13. Plus Interest			
			14. Amount Due with Return			
Due:			9100 0 20169999 0001003031 3 4999999999 0000 5			
Late After:						
<input type="checkbox"/>	Check here if payment was made electronically.					

Report the Jefferson 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 Jefferson County will change to 10%.** The combined rate is composed of 6% sales tax plus the 3% tourist development tax, and the 1% small county surtax.

The 10% combined transient rental tax must be collected by every person who receives consideration for renting, leasing, or letting for a term of six months or less any living quarters or accommodations in Jefferson County in a hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (e.g., trailer court, RV camp), single family dwelling, garage apartment, beach house or cottage, cooperatively-

owned apartment, condominium parcel, or mobile home. Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

References: Jefferson County Ordinance No. 2017-09072017-01; Section 125.0104(10), 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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