

TIP 01A01-03
Date Issued: May 21, 2001

GULF COUNTY TO COLLECT OWN TOURIST DEVELOPMENT TAX

**The Gulf County 2 percent tourist development tax,
collected after May 31, 2001,
is to be remitted directly to the
Gulf County Tax Collector's Office**

Effective June 1, 2001, Gulf County will begin administering and collecting its own 2 percent tourist development tax. Dealers required to collect this tax will remit all tourist development tax collected on June 1, 2001, and after, directly to the Gulf County Tax Collector's Office. However, all tourist development tax collected through May 31, 2001, shall be remitted to the Department of Revenue using the Sales and Use Tax Return (Form DR-15 or its equivalent).

This revision is the result of the Gulf County Board of County Commissioners' adoption of Ordinance No. 2001-07 authorizing Gulf County to administer and collect its 2 percent tourist development tax. Additionally, Gulf County will assume the responsibility of auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Gulf County.

The combined tax rate for Gulf County transient rentals that owe tourist development tax is 8.5 percent. The combined tax rate consists of:

6.0% State sales tax (administered by the Department of Revenue)

.5% Gulf County discretionary sales surtax (administered by the Department of Revenue)

2.0% Gulf County tourist development tax (administered by Gulf County beginning June 1, 2001)

Dealers remit state sales tax and discretionary sales surtax to the Department of Revenue. You Dealers are still required to remit the state's 6 percent sales tax and any discretionary sales surtax collected to the Department of Revenue on Form DR-15 or its equivalent.

Affected dealers in Gulf County will receive new sales and use tax returns from the Department for reporting sales tax and any discretionary sales surtax collections made in June and thereafter. These returns will indicate a change in the 11th and 12th digits of the certificate number from 85 to 39. The change in the certificate number reflects Gulf County's self-administration of the tourist development tax on transient rentals.

New Certificate of Registration and Annual Resale Certificate.

Affected dealers in Gulf County will also receive a new Certificate of Registration (Form DR-11) and a new Annual Resale Certificate (Form DR-13). Both forms will indicate the change in the certificate number.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 7:00 p.m., ET, at 850-488-6800.

Hearing or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-

2716.

For forms and other information, visit our Web site at
www.myflorida.com/dor/.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,
24 hours a day, 7 days a week, using your fax machine
handset and follow the instructions.