

**Florida Department of Revenue
Tax Information Publication**

TIP 01A01-22

Date Issued: Dec 10, 2001

**Hamilton County Increases Tourist Development Tax
Beginning January 1, 2002**

Effective January 1, 2002, sales tax dealers in Hamilton County must begin collecting a 3 percent tourist development tax for transient rental transactions occurring within the county. This increase is the result of the Hamilton County Board of County Commissioners' adoption of Ordinance No. 2001-11. The combined tax rate for Hamilton County transient rentals will be 10 percent. This consists of:

- 6% State sales tax**
- 1% Discretionary sales surtax**
- 3% Tourist development tax**

The tourist development tax must be collected by every person in Hamilton County who rents, leases, or lets for a consideration any living quarters or accommodations in any hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (trailer court, R.V. camp, etc.), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel or mobile home for a term of six months or less. These taxable transactions are defined as "transient rentals". Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

In December, you will receive your 2002 sales tax coupon booklet and instructions. This package will also contain your 2002 Florida Annual Resale Certificate for sales tax. Since the 2002 sales tax returns have already been prepared, the sales tax returns in this booklet **WILL NOT** have the new transient rental rate for Hamilton County. In January, you will receive another mailing containing corrected 2002 sales tax returns, which **WILL HAVE** the correct Hamilton County transient rental rate. **Please**

use the tax returns with the correct transient rental rate that you will receive in January, 2002, and discard the tax returns (not the instructions) that you receive in December, 2001.

References: Hamilton County Ordinance No. 2001-11; 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 our Internet site at www.myflorida.com/dor. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 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.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.