

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-23

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**Madison County Increases Tourist Development Tax
From Two Percent to Three Percent
Beginning December 1, 2002**

Effective December 1, 2002, sales tax dealers in Madison 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 Madison County Board of County Commissioners' adoption of Ordinance No. 02-122. The combined tax rate for Madison 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 Madison 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.

Based upon the date of implementation, you will not receive a replacement tax return showing the new transient rental rate for the December 2002 collection period. Please use the December tax return in your coupon booklet that you previously received from the Department; however, also remember the transient rental rate printed on the form is incorrect. The correct transient rental rate effective December 1, 2002, is 9% plus the 1%

discretionary sales surtax. The correct rate will be printed on your 2003 coupon booklets that will be mailed in December.

References: Madison County Ordinance No. 02-122; 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 Taxpayer 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, Taxpayer 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.