

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-24

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**GADSDEN COUNTY ADDS 2 PERCENT TOURIST DEVELOPMENT TAX
BEGINNING JANUARY 1, 2003**

Effective January 1, 2003, certain sales tax dealers in Gadsden County must begin collecting a 2 percent tourist development tax for transient rental transactions occurring within the county. The levy of this tourist development tax is the result of voter approval of Gadsden County Ordinance No. 2002-003. The combined tax rate for Gadsden County transient rentals will be 9.0 percent. This consists of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 2% Tourist development tax

The tourist development tax must be collected by every person in Gadsden County who rents, leases, or lets for 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 specifically exempt from sales tax are also exempt from the tourist development tax.

The tourist development tax will be administered by the Department of Revenue. All monies collected for this tax should be remitted and reported to the Department along with the state sales tax and discretionary sales surtax monies on your sales and use tax return for January and all subsequent returns. The state sales tax, discretionary sales surtax and tourist development tax collected for transient rentals should be

reported on Line D of Form DR-15.

Your 2003 monthly sales and use tax coupon booklets will be mailed in late December. These returns will have the current sales tax certificate number for your business, but may still be used to pay and file your January, 2003, sales and use taxes. If you have another filing schedule, you should receive your return at the usual time.

Soon after the first of January, 2003, affected dealers in Gadsden County collecting tourist development tax will receive a new Certificate of Registration/Annual Resale Certificate (DR-11R) indicating a change in the 11th and 12th digits of your certificate number from 39 to 85. The change in the certificate number reflects that you will be responsible for collecting the Gadsden County tourist development tax on transient rentals and remitting that tax directly to the Department on Form DR-15. Also, new 2003 sales tax coupon booklets will be mailed within four weeks after you have received your Form DR-11R. These coupons will have your new certificate number.

References: Gadsden County Ordinance No. 2002-003; 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.