

**Florida Department of Revenue
Tax Information Publication**

**TIP 06A01-02
Date June 9, 2006**

**WASHINGTON COUNTY INCREASES TOURIST DEVELOPMENT TAX
FROM TWO PERCENT TO THREE PERCENT
BEGINNING JULY 1, 2006**

Effective July 1, 2006, sales tax dealers in Washington County must begin collecting tourist development tax at the rate of 3% for transient rental transactions occurring within the county. This increase from 2% to 3% is the result of the Washington County Board of County Commissioners' adoption of Ordinance No. 2006-7. Effective July 1, 2006, the combined tax rate for Washington County transient rentals will be 10 percent. This consists of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 3% Tourist development tax (2% through June 30, 2006)

The tourist development tax must be collected by every person in Washington 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.

For monthly and quarterly filers, the Department will be issuing new sales tax coupon books and this new rate will be reflected in the new 2006 Sales Tax Coupon books. If you are a semi-annual or annual filer, your 2006 tax returns mailed from this office will have the new transient rental rate printed on the coupons.

References: Washington County Ordinance No. 2006-7; 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 or 850-488-6800.

Persons with hearing or speech impairments may 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.