

**MARION COUNTY TO COLLECT OWN
TOURIST DEVELOPMENT TAX**

**Remit the Marion County 2 percent tourist development tax,
collected on or after April 1, 2008, directly to the
Marion County Tax Collector's Office**

Beginning April 1, 2008, Marion County will administer and collect its own 2 percent tourist development tax.

- All tourist development tax collected through March 31, 2008, must be sent to the Department of Revenue on your Florida Sales and Use Tax Return.
- On and after April 1, 2008, you must send all tourist development tax collections directly to the Marion County Tax Collector's Office.

This change is the result of Marion County Board of County Commissioners' adoption of Ordinance No. 08-01 authorizing Marion County to administer and collect its 2 percent tourist development tax. Marion County will also be responsible for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Marion County.

The combined tax rate for Marion County transient rentals that owe tourist development tax remains at 8.5 percent. The combined tax rate consists of:

- 6%** State sales tax (administered and remitted to the Department of Revenue)
- .5%** Marion County discretionary sales surtax (administered and remitted to the Department of Revenue)
- 2%** Marion County tourist development tax (administered and remitted to Marion County beginning April 1, 2008)

Marion County dealers must continue to send the state's 6 percent sales tax and the .5 percent discretionary sales surtax collected to the Department of Revenue on your Florida Sales and Use Tax Return.

The Department will send Marion County monthly and quarterly transient rental dealers new sales and use tax returns for reporting sales tax and any discretionary sales surtax collections made on April 1, 2008, and thereafter.

Semiannual and annual filers will continue to send the state sales tax and discretionary sales surtax to the Department on your 2008 Florida sales and use tax return(s). **The tourist development taxes collected in 2008 should be remitted directly to the Marion County Tax Collectors Office, as required by that office.**

References: Marion County Ordinance 08-01; Section 125.0104(10), 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.

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.