



Florida Department of Revenue
Tax Information Publication

TIP

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2011

**WAKULLA COUNTY INCREASES ITS TOURIST DEVELOPMENT TAX RATE
BEGINNING NOVEMBER 1, 2011 AND
AGAIN ON MARCH 1, 2012**

Effective November 1, 2011 and again on March 1, 2012, certain sales tax dealers in Wakulla County must begin collecting additional tourist development tax for transient rental transactions occurring within the county. The Board of County Commissioners adopted Wakulla County Ordinance Number 2011-23 which increased tourist development tax rates. Current and future state sales tax, discretionary sales surtax, and revised tourist development tax rates for Wakulla County transient rental transactions are listed below:

State or Local Tax	Current Tax Rates	Tax Rates on 11/1/2011	Tax Rates on 3/1/2012
State sales tax rate	6%	6%	6%
Discretionary sales surtax	1%	1%	1%
Tourist development tax	2%	3%	4%
Combined Tax Rate	9%	10%	11%

The tourist development tax must be collected by every person or business in Wakulla County who rents, leases, or lets for consideration, any living accommodations such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living or sleeping or housekeeping accommodations 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 Wakulla County tourist development tax is administered by the Department of Revenue (Department). All tourist development tax collected should be reported and paid to the Department, along with state sales and use tax and discretionary sales surtax, on your *Sales and Use Tax Return* (Form DR-15) using the appropriate tax rates.

Monthly and quarterly paper filers in Wakulla County will NOT be mailed revised 2011 sales tax coupon books. This communication serves as your notice of the tourist development tax rate increases. Monthly and quarterly filers who pay tourist development tax must begin collecting this tax using the 3% transient rental rate, effective November 1, 2011.

The 3% transient rental rate will be printed on 2012 sales tax coupon books mailed to monthly and quarterly filers who pay tax using a paper return.

In March 2012, monthly and quarterly paper filers who pay tourist development tax will be mailed new coupon books that will include the 4% transient rental rate printed on the remaining 2012 returns. Quarterly filers must remember to collect the tourist development tax using the appropriate transient rental rates for the January-March collection period (January [3%], February [3%] and March [4%]).

References: Wakulla County Ordinance No. 2011-23; 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.

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, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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