



## Tax Information Publication

# TIP

No: 17A01-02

Date Issued:  
February 10, 2017

### **Citrus County Increases Its Tourist Development Tax Rate Beginning March 1, 2017**

**Effective March 1, 2017, the tourist development tax rate on transient rental transactions occurring within Citrus County increases from 3% to 5%.** The combined tax rate for Citrus County transient rentals will be 11%, composed of the 6% state sales tax, plus the 5% tourist development tax. The Citrus County Board of County Commissioners adopted Ordinance Nos. 2017-A03 and 2017-A04 increasing the tourist development tax.

The 11% combined transient rental tax must be collected by every person who receives consideration for renting, leasing, or letting for a term of six months or less any living quarters or accommodations in Citrus County in a hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (e.g., trailer court, RV camp), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel, or mobile home. Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

The 11% combined Citrus County transient rental tax is reported and paid to the Department on the *Sales and Use Tax Return* (Form DR-15). The Department will mail replacement coupon books to Citrus County dealers who report and pay the tourist development tax. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a combined transient rental tax rate of 11%.

**References: Citrus County Ordinances 2017-A03 and 2017-A04; Section 125.0104(4), 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 website at [www.floridarevenue.com](http://www.floridarevenue.com) or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [www.floridarevenue.com/dor/list](http://www.floridarevenue.com/dor/list)
- ✓ Follow us on Twitter @FloridaRevenue