Highlands County Increases Its Tourist Development Tax Rate
Beginning August 1, 2018

Effective August 1, 2018, the tourist development tax rate on transient rental transactions occurring within Highlands County increases from 2% to 4%. The combined tax rate for Highlands County transient rentals will be 11.5%, composed of the 6% state sales tax, the 4% tourist development tax, 1% local government infrastructure surtax, and the 0.5% school capital outlay surtax. The Highlands County Board of County Commissioners adopted Ordinance No. 17-18-13 increasing the tourist development tax.

The Department will mail replacement coupon books to Highlands County dealers who will be reporting 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 and surtax rate of 11.5%, as illustrated in the example below:

References: Highlands County Ordinance No. 17-18-13; 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 the Department’s website at floridarevenue.com or call Taxpayer Services at 850-488-6800, 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.

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