



## Tax Information Publication

# TIP

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### **Sumter County Tourist Development Tax Repealed**

Beginning October 1, 2020, the Sumter County tourist development tax has been repealed. On October 13, 2020, the Sumter County Board of County Commissioners approved Ordinance No. 2020-13, which repeals the 2% local tourist development tax imposed on transient rentals by Ordinance No. 2004-25.

The tourist development tax no longer applies to the rental of transient living quarters or accommodations in Sumter County. Transient rentals in Sumter County remain subject to the 6% state sales tax and 1% small county surtax, for a combined total rate of 7%.

The Sumter County tourist development tax was administered by the Department of Revenue. Dealers of transient rentals who have collected the tourist development tax from a guest for the rental of a transient accommodation that occurred on or after October 1, 2020, may refund the tax to the guest in lieu of remitting it to the Department. Dealers who have already remitted tourist development tax collected for transient rentals that occurred on or after October 1, 2020, may also refund the tax to guests and apply for a refund from the Department.

Florida law provides that money collected from a guest as tourist development tax is state funds at the moment of collection and not subject to refund from the Department unless the dealer of the transient rentals refunds the money collected to the guest. If the dealer is requesting a refund of tourist development tax from the Department, the dealer must attach documentation of refund to the guest to the Application for Refund (Form DR-26).

**References: Sumter County Ordinance No. 2020-13; Sections 95.091, 125.0104, 212.03, 213.756, Florida Statutes; Rule 12A-1.014, Florida Administrative Code**

#### **For More Information**

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**For forms and other information, visit the Department's website at [floridarevenue.com](http://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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