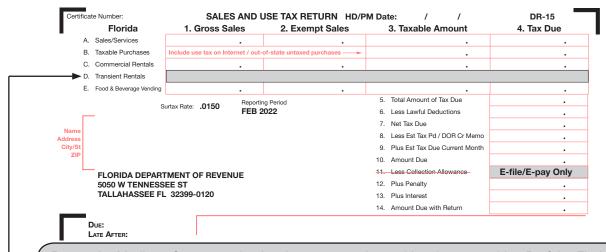


Tax Information Publication ' '

Madison County Increases Its Tourist Development Tax Rate From 3% to 5%

The Madison County Board of County Commissioners adopted Ordinance No. 2021-246 increasing the tourist development tax rate from 3% to 5% on transient rental transactions occurring in Madison County.

Beginning February 1, 2022, dealers must collect a combined tax rate of 12.5% on transient rental transactions in Madison County. The combined tax rate of 12.5% is composed of the 6% state sales tax, the 5% tourist development tax, the 1% small county surtax, and the 0.5% indigent care surtax.



Report the Madison County tourist development tax along with sales tax on Line D of the Florida Sales and Use Tax Return (Form DR-15). **The combined tax for transient rentals in Madison County is 12.5%.** The combined rate is composed of 6% sales tax plus the 1% small county surtax, the 0.5% indigent care surtax, and the 5% Madison County tourist development tax.

References: Madison County Ordinance No. 2021-246; 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 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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