



# Tax Information Publication

# TIP

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## 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.

Certificate Number: <b>Florida</b>		SALES AND USE TAX RETURN HD/PM Date: / /			DR-15
		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services		.	.	.	.
B. Taxable Purchases		.	.	.	.
C. Commercial Rentals		.	.	.	.
D. Transient Rentals		.	.	.	.
E. Food & Beverage Vending		.	.	.	.
Surtax Rate: .0150		Reporting Period: FEB 2022		5. Total Amount of Tax Due	.
				6. Less Lawful Deductions	.
				7. Net Tax Due	.
				8. Less Est Tax Pd / DOR Cr Memo	.
				9. Plus Est Tax Due Current Month	.
				10. Amount Due	.
				11. <del>Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
				12. Plus Penalty	.
				13. Plus Interest	.
				14. Amount Due with Return	.

Name  
Address  
City/St  
ZIP

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

DUE:  
LATE AFTER:

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](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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