

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-28

Date Issued: Dec 23, 2002

**HIGHLANDS COUNTY ADDS 2 PERCENT TOURIST DEVELOPMENT TAX
BEGINNING JANUARY 1, 2003**

Effective January 1, 2003, certain sales tax dealers in Highlands County must begin collecting a 2 percent tourist development tax for transient rental transactions occurring within the county. The levy of this tourist development tax is the result of voter approval of Highlands County Ordinance No. 01-02-20. The combined tax rate for Highlands County transient rentals will be 9.0 percent. This consists of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 2% Tourist development tax

The tourist development tax must be collected by every person in Highlands County who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (trailer court, R.V. camp, etc.), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel or mobile home for a term of six months or less. These taxable transactions are defined as "transient rentals". Transient rentals that are specifically exempt from sales tax are also exempt from the tourist development tax.

The tourist development tax will be administered by the Department of Revenue. All monies collected for this tax should be remitted and reported to the Department along with the state sales tax and discretionary sales surtax monies on your sales and use tax return for January 2003 (due on February 1 and late after February 20), and all subsequent returns. The state sales

tax, discretionary sales surtax and tourist development tax collected for transient rentals should be reported on Line D of Form DR-15.

In January 2003, the affected dealers in Highlands County collecting the tourist development tax will receive a new Certificate of Registration/Annual Resale Certificate (Form DR-11R) indicating a change in the 11th and 12th digits of their certificate number from 39 to 85. The change in the certificate number reflects that dealers are responsible for collecting the Highlands County tourist development tax on transient rentals and remitting that tax directly to the Department on Form DR-15. Also, new 2003 monthly and quarterly sales tax coupon booklets will be mailed in early February. These coupons will reflect the new certificate number and the new transient rental tax rate.

References: Highlands County Ordinance No. 01-02-20; 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 our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.

