



Florida Department of Revenue
Tax Information Publication

TIP

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**Highlands County Will Collect Own
Tourist Development Tax**

**The Highlands County tourist development tax will be remitted directly
to the Highlands County Tax Collector
beginning with January 1, 2014 collections.**

Beginning January 1, 2014, Highlands County will administer and collect its own 2 percent tourist development tax (TDT). TDT is collected and paid in addition to state sales and use tax and local discretionary sales surtax on all transient rental charges.

Dealers who pay TDT may visit: www.hctaxcollector.com to get information about remitting TDT directly to the Highlands County Tax Collector beginning with January 2014 TDT tax collections (due in February 2014).

The change in TDT administration is the result of the Highlands County Board of County Commissioners' adoption of Ordinance No. 12-13-13. Highlands County will also assume the responsibility of auditing the records and accounts of dealers who collect TDT, and assessing, collecting, and enforcing payments of delinquent tax.

The combined tax rate for transient rentals in Highlands County is 9 percent:

- **6% State sales tax** (remitted to the Department of Revenue on a state sales and use tax return)
- **1% Highlands County discretionary sales surtax** (remitted to the Department of Revenue on a state sales and use tax return)
- **2% Highlands County TDT** (paid directly to the Highlands County Tax Collector beginning with January 1, 2014 TDT collections)

Any dealer who mistakenly remits TDT to the Department of Revenue on a state sales and use tax return after the effective date of the Highlands County ordinance may take a credit on a subsequent state tax return for the erroneously paid TDT.

Dealers who have questions about the change in TDT administration may contact Highlands County officials by calling 863-402-6685 or emailing: TCTouristTax@hctaxcollector.com.

References: Highlands County Ordinance No. 12-13-13; 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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