



Tax Information Publication

TIP

No: 15A01-16
Date Issued:
September 10, 2015

Columbia County Increases Its Tourist Development Tax Rate Beginning October 1, 2015

Effective October 1, 2015, certain sales tax dealers in Columbia County must begin collecting additional tourist development tax for transient rental transactions occurring within the county. The Board of County Commissioners adopted Columbia County Ordinance Number 2015-19 which increased tourist development tax rates. Current and future state sales tax, discretionary sales surtax, and revised tourist development tax rates for Columbia County transient rental transactions are listed below:

State or Local Tax	Current Tax Rates	Tax Rates October 1, 2015
State sales tax	6%	6%
Discretionary sales surtax	1%	1%
Tourist development tax	4%	5%
Combined Tax Rates	11%	12%

The tourist development tax must be collected by every person or business in Columbia County who rents, leases, or lets for consideration, any living accommodations such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living or sleeping or housekeeping accommodations 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 Columbia County tourist development tax is administered by the Department of Revenue. All tourist development tax collected should be reported and paid to the Department, along with state sales and use tax and discretionary sales surtax, on your *Sales and Use Tax Return* using the appropriate tax rates.

Effective October 1, 2015, any person or business that collects tourist development tax must begin collecting the 5% transient rental rate. If you use a coupon book of sales and use tax returns, a new coupon book will be mailed to you in October.

References: Columbia County Ordinance Number 2015-19; 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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at www.myflorida.com/dor/list
- ✓ Follow us on Twitter @MyFLDOR_TaxInfo