



Tax Information Publication

TIP

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Hardee County Adds a 2% Tourist Development Tax Beginning January 1, 2017

Effective January 1, 2017, sales tax dealers must begin collecting a 2% tourist development tax for transient rental transactions occurring within Hardee County. The combined tax rate for Hardee County transient rentals will be 9%, composed of the 6% state sales tax, the 1% local government infrastructure surtax, plus the 2% tourist development tax.

The 9% combined transient rental tax must be collected by every person who receives consideration for renting, leasing, or letting for a term of six months or less any living quarters or accommodations in Hardee County in a hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (e.g., trailer court, RV camp), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel or mobile home. Transient rentals that are exempt from sales tax and surtax are also exempt from the tourist development tax.

The 9% combined transient rental tax is reported to the Department on your sales and use tax return (Form DR-15) on Line D, Transient Rentals. The 2% tourist development tax funds paid to the Department are distributed to Hardee County. If you file paper returns, your 2017 sales and use tax returns or coupon book mailed to you will have a transient rental rate of 8% and a surtax rate of 1%.

The Hardee County Board of County Commissioners adopted the tourist development tax through Ordinance Number 16-05. The tourist development tax is effective January 1, 2017, and will remain in effect until repealed.

References: Hardee County Ordinance No. 16-05; 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.floridarevenue.com or call Taxpayer Services at 800-352-3671, 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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