



Tax Information Publication

TIP

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Flagler County Increases Its Tourist Development Tax Rate Beginning June 1, 2017

Effective June 1, 2017, the tourist development tax rate on transient rental transactions occurring within Flagler County increases from 4% to 5%. The combined tax rate for Flagler County transient rentals will be 12%, composed of the 6% state sales tax, 0.5% small county surtax, 0.5% school capital outlay surtax, and the 5% tourist development tax. The Flagler County Board of County Commissioners adopted Ordinance No. 2017-03 increasing the tourist development tax.

The 12% 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 Flagler 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 are also exempt from the tourist development tax.

The 12% combined Flagler County transient rental tax is reported and paid to the Florida Department of Revenue on the *Sales and Use Tax Return* (Form DR-15). The Florida Department of Revenue will mail replacement coupon books to Flagler County dealers who report and pay the tourist development tax. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a combined transient rental tax rate of 12%.

References: Flagler County Ordinance No. 2017-03; Section 125.0104(4), 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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