



Tax Information Publication

TIP

No: 17A01-18
 Date Issued:
 December 1, 2017

**Holmes County Increases Its Tourist Development Tax Rate
 Beginning January 1, 2018**

Effective January 1, 2018, the tourist development tax rate on transient rental transactions occurring within Holmes County increases from 2% to 3%. The combined tax rate for Holmes County transient rentals will be 10%, composed of the 6% state sales tax, the 3% tourist development tax, and the 1% small county surtax. The Holmes County Board of County Commissioners adopted Ordinance No. 17-05 increasing the tourist development tax.

The Department will mail replacement coupon books to Holmes County dealers who will be reporting 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 and surtax rate of 10%, as illustrated in the example below:

| Certificate Number: | | SALES AND USE TAX RETURN | | | HD/PM Date: | DR-15 R. 01/15 |
|-------------------------------|--|--|-----------------|--|--|----------------|
| Florida | | 1. Gross Sales | 2. Exempt Sales | 3. Taxable Amount | 4. Tax Due | |
| A. Sales/Services | | - | - | - | - | |
| B. Taxable Purchases | | Include use tax on Internet / out-of-state untaxed purchases → | | - | - | |
| C. Commercial Rentals | | - | - | - | - | |
| D. Transient Rentals | | - | - | - | - | |
| E. Food & Beverage Vending | | - | - | - | - | |
| Transient Rental Rate | .0900 | Surtax Rate: | .0100 | Reporting Period | 5. Total Amount of Tax Due | |
| | | | | JAN 2018 | 6. Less Lawful Deductions | |
| Name | | | | | 7. Net Tax Due | |
| Address | | | | | 8. Less Est Tax Pd / DOR Cr Memo | |
| City/St | | | | | 9. Plus Est Tax Due Current Month | |
| ZIP | | | | | 10. Amount Due | |
| FLORIDA DEPARTMENT OF REVENUE | | | | | 11. Loss Collection Allowance | |
| 5050 W TENNESSEE ST | | | | | E-file/E-pay Only | |
| TALLAHASSEE FL 32399-0120 | | | | | 12. Plus Penalty | |
| | | | | | 13. Plus Interest | |
| | | | | | 14. Amount Due with Return | |
| Due: | | | | 9100 0 20169999 0001003031 3 4999999999 0000 5 | | |
| Late After: | | | | | | |
| <input type="checkbox"/> | Check here if payment was made electronically. | | | | | |

Report the Holmes County tourist development tax along with sales tax on Line D of the Florida Sales and Use Tax Return (Form DR-15). **The combined tax for transient rentals in Holmes County will change to 10%.** The combined rate is composed of 6% sales tax plus the 3% tourist development tax, and the 1% small county surtax.

The 10% 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 Holmes 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.

References: Holmes County Ordinance No. 17-05; Section 125.0104(10), 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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, 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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