

Florida Department of Revenue
Tax Information Publication

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Taylor County Adds 2 Percent Tourist Development Tax
Beginning December 1, 1998

Effective December 1, 1998, sales tax dealers in Taylor County must begin collecting a 2 percent tourist development tax for **transient rental transactions** occurring within the county. This increase is the result of the Taylor County Board of County Commissioners' adoption of Ordinances 98-12 and 98-16. The combined tax rate for Taylor County **transient rentals** will be 9 percent. This consists of:

- 6% - State sales tax
- 1% - Discretionary sales surtax
- 2% - Tourist development tax**

The tourist development tax must be collected by every person in Taylor County who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (trailer court, R.V. camp, etc.), single family dwelling, garage apartment, beach house or cottage, cooperatively owned apartment, condominium parcel or mobile home for a term of six months or less. These taxable transactions are defined as "transient rentals." Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

Please use your current sales and use tax return to report December collections, including the 2 percent tourist development tax. This return is due on January 1, 1999, and is late after January 20, 1999.

A 1999 Sales and Use Tax Returns booklet with the correct

transient rental rate will be sent to you in January.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.

References:

Ordinance No. 98-16

Ordinance No. 98-12

Section 125.0104, F.S.