



Tax Information Publication

TIP

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Highlands County Tourist Development Tax Reporting Change

Ordinance Adoption

On June 16, 2026, the Highlands County Board of County Commissioners adopted Ordinance No. 25-26-16. This ordinance transfers collection and administration of the 5% tourist development tax imposed on transient rentals from the Florida Department of Revenue to the Highlands County Tax Collector.

Effective Date

This reporting change applies to tourist development tax collected on or after October 1, 2026.

Reporting Requirements

Tourist development tax collected on or after October 1, 2026, must be reported and paid directly to the Highlands County Tax Collector.

Tourist development tax collected through September 30, 2026, must continue to be reported and paid to the Florida Department of Revenue along with the 6% state sales tax and 1.5% discretionary sales surtax.

For more information about reporting and paying the tourist development tax to Highlands County, contact the Highlands County Tax Collector.

- Visit the Highlands County Tax Collector's website at hctaxcollector.com/tourist-taxes/.
- Phone (863) 402-6685
- Email TCTax@hctaxcollector.com

References: Ordinance No. 25-26-16; 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 the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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