

Florida Department of Revenue
Tax Information Publication

TIP 98A15-08
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Madison County Adds 2 Percent Tourist Development Tax
Beginning January 1, 1999

Effective January 1, 1999, sales tax dealers in Madison County must begin collecting a 2 percent tourist development tax for transient rental transactions occurring within the county. This increase is the result of voter approved Ordinance No. 98-96. The combined tax rate for Madison County transient rentals will be 9.0 percent. This consists of:

- 6.0% - State sales tax
- 1.0% - Discretionary sales surtax
- 2.0% - Tourist development tax

The tourist development tax must be collected by every person in Madison 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.

The tourist development tax will be administered by the Department of Revenue. All monies collected for this tax should be remitted and reported to the Department along with the state sales tax and discretionary sales surtax monies on your Sales and Use Tax Return for January and all subsequent returns.

The 1999 Monthly Sales and Use Tax Returns booklets will be mailed in late December. If you have another filing schedule, you should receive your return at the usual time.

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. 98-96

Section 125.0104, F.S.