

Florida Department Of Revenue
Tax Information Publication

TIP 99A01-01
DATE ISSUED: Feb 22, 1999

The Putnam County 2 Percent Tourist Development Tax
Collected During April 1999 and Future Months
Is to Be Remitted Directly to the Putnam County Tax Collector

Beginning April 1, 1999, dealers required to collect Putnam County's 2 percent tourist development tax on transient rentals will be required to remit the tax directly to the Putnam County Tax Collector. Therefore, the March 1999 Sales and Use Tax Return (DR-15) will be the last return on which the affected dealers will remit Putnam County tourist development taxes directly to the Department of Revenue.

This revision is the result of the Putnam County Board of County Commissioners' adoption of Ordinance 98-24, authorizing Putnam County to administer and collect its 2 percent tourist development tax. Additionally, Putnam County will assume the responsibility of auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Putnam County.

The Combined Tax Rate for Putnam County Transient Rentals Remains at 8 Percent

The combined tax rate consists of:

6% - State sales tax (administered by the Department of Revenue)

2% - Putnam County tourist development tax (administered by Putnam County beginning April 1, 1999)

Dealers Remit State Sales Tax and Discretionary Sales Surtax to the Department

Dealers are still required to remit the state's 6 percent sales tax and any discretionary sales surtax collected to the Department of Revenue on Form DR-15 or its equivalent.

Dealers in Putnam County collecting tourist development tax will receive new sales and use tax returns in April to report sales tax and any discretionary sales surtax collections made in April and thereafter.

New Certificate of Registration

Also in April, dealers in Putnam County collecting tourist development tax will receive a new Certificate of Registration (DR-11) indicating a change in the 11th and 12th digits of their registration number from 85 to 39. The change in the certificate number reflects Putnam County's self-administration of the tourist development tax on transient rentals.

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 98-24

s. 125.0104(10), F.S.