

**Florida Department of Revenue
Tax Information Publication**

**TIP 06A01-05
Date June 16, 2006**

**TAYLOR COUNTY TO COLLECT OWN
TOURIST DEVELOPMENT TAX**

**The Taylor County 3 percent tourist development tax,
collected after July 1, 2006,
is to be remitted directly to the
Taylor County Tax Collector's Office**

Effective July 1, 2006, Taylor County will begin administering and collecting its own 3 percent tourist development tax. Dealers required to collect this tax will remit all tourist development tax collected on July 1, 2006, and after, directly to the Taylor County Tax Collector's Office. However, all tourist development tax collected through June 30, 2006, shall be remitted to the Department of Revenue using the Sales and Use Tax Return (Form DR-15 or its equivalent).

This revision is the result of the Taylor County Board of County Commissioners' adoption of Ordinance No. 2006-6 authorizing Taylor County to administer and collect its 3 percent tourist development tax. Additionally, Taylor 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 Taylor County.

The combined tax rate for Taylor County transient rentals that owe tourist development tax remains at 10 percent. The combined tax rate consists of:

- 6% State sales tax** (administered by the Department of Revenue)
- 1% Taylor County discretionary sales surtax** (administered by the Department of Revenue)
- 3% Taylor County tourist development tax** (administered by Taylor County beginning July 1, 2006)

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

Affected monthly and quarterly dealers in Taylor County will receive new sales and use tax returns from the Department for reporting sales tax and any discretionary sales surtax collections made in July and thereafter, and will

reflect this change.

References: Taylor County Ordinance 2006-6; 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 our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.