



Florida Department of Revenue
Tax Information Publication

TIP

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**DEPARTMENT OF REVENUE WILL BEGIN
COLLECTING WAKULLA COUNTY TOURIST DEVELOPMENT TAX**

The law has changed concerning where and how to report the Wakulla County 2 percent tourism tax. Dealers required to collect this tax must remit all tourist development tax collected on and after **October 1, 2009**, along with their sales and use taxes directly to the Department of Revenue. However, all tourist development tax collected through September 30, 2009, must continue to be remitted to Wakulla County.

This revision is the result of the Wakulla County Board of County Commissioners' adoption of Ordinance No. 09-10 authorizing the Department of Revenue to collect and administer the 2 percent tourist development tax. Additionally, effective October 1, 2009, the Department will assume the responsibility of auditing the records of transient rental dealers, assessing, collecting, and enforcing payments of delinquent tourist development taxes for the Wakulla County Tourist Development Tax.

The combined tax rate for transient rentals in Wakulla County remains at 9 percent. The combined tax rate consists of:

- 6%** State sales tax (administered by the Department of Revenue)
- 1%** Local government infrastructure surtax
- 2%** Wakulla County tourist development tax (administered by the Department beginning October 1, 2009)

Effective with the October 2009 return, any dealer in Wakulla County who is responsible for collecting the tourist development tax must remit that tax along with their state sales and use tax to the Department of Revenue using the *Sales and Use Tax Return (Form DR-15)*.

In early October, all active monthly and quarterly sales and use tax accounts in Wakulla County will receive 2009 sales and use tax returns from the Department for reporting sales and use tax and tourist development tax collections made on October 1, 2009, and thereafter. These returns will indicate a combined transient rental tax rate of 9 percent.

References: Wakulla County Ordinance #09-10 and #96-26; 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.

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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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