

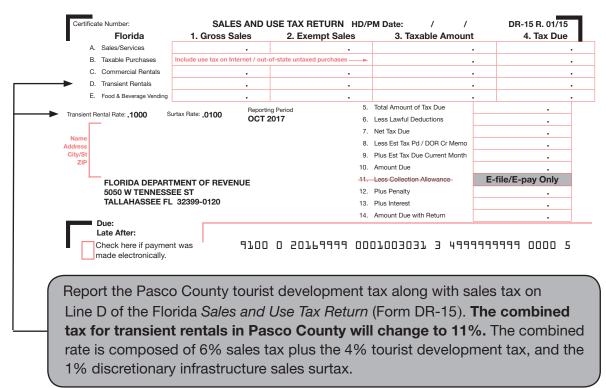
Tax Information Publication



Pasco County Increases Its Tourist Development Tax Rate Beginning October 1, 2017

Effective October 1, 2017, the tourist development tax rate on transient rental transactions occurring within Pasco County increases from 2% to 4%. The combined tax rate for Pasco County transient rentals will be 11%, composed of the 6% state sales tax, the 4% tourist development tax, and the 1% discretionary infrastructure sales surtax. The Pasco County Board of County Commissioners adopted Ordinance No. 17-29 increasing the tourist development tax.

The Department will mail replacement coupon books to Pasco County dealers who will be reporting the tourist development tax. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a combined transient rental tax rate and surtax rate of 11%, as illustrated in the example below:



The 11% combined transient rental tax must be collected by every person who receives consideration for renting, leasing, or letting for a term of six months or less any living quarters or accommodations in Pasco County in a hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (e.g., trailer court, RV camp), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel, or mobile home. Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

References: Pasco County Ordinance 17-29; 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 website at floridarevenue.com or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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