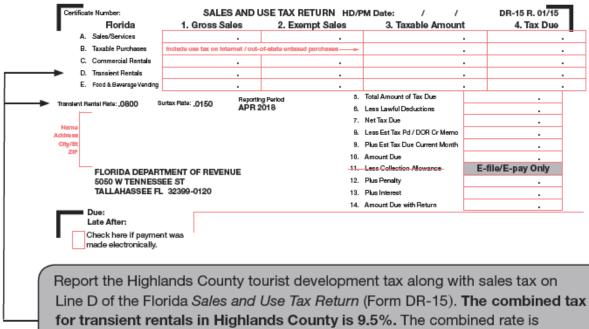


Tax Information Publication TIP No: 18A01-04 Date Issued: April 16, 2018

Report Highlands County Tourist Development Tax to the Florida Department of Revenue Beginning May 1, 2018

Beginning May 1, 2018, the 2% Highlands County tourist development tax collected on or after April 1, 2018, must be reported and paid to the Florida Department of Revenue. The Highlands Board of County Commissioners adopted an ordinance authorizing the Department to collect and administer the 2% tourist development tax.

The Department will mail replacement coupon books to Highlands 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 sales and use tax of 9.5%, as illustrated in the example below:



for transient rentals in Highlands County is 9.5%. The combined rate is composed of 6% sales tax plus the 1% local government infrastructure surtax, 0.5% school capital outlay surtax, and 2% Highlands County tourist development tax.

References: 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 850-488-6800, 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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