

Florida Department of Revenue  
Tax Information Publication

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**The Lake County 2 Percent Tourist Development Tax Collected  
During November 1998 and Future Months Is to Be Remitted  
Directly to the Lake County Tax Collector**

Beginning November 1, 1998, dealers collecting Lake County's 2 percent tourist development tax on transient rentals are required to remit the tax directly to the Lake County Tax Collector. This tax is not to be remitted to the Department of Revenue nor reported on the Sales and Use Tax Return (Form DR-15). This revision is the result of the Lake County Board of County Commissioners adoption of Ordinance 1998-73, authorizing Lake County to administer and collect its 2 percent tourist development tax. The tourist development tax collected in November 1998 is due to be remitted by December 1, 1998, and is late if remitted after December 21 (December 20, 1998 is a Sunday). The Department of Revenue will continue auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Lake County.

**The Combined Tax Rate for Lake County Transient Rentals Remains  
at 9 Percent**

The combined tax rate consists of:

- 6% - State sales tax
- 1% - Discretionary sales surtax
- 2% - Tourist development tax

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

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

Dealers in Lake County will **not** be furnished with new sales and use tax returns to report November and December collections. Dealers should use the preprinted returns already furnished by the Department of Revenue.

#### **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 No. 1998-73  
s. 125.0104(10), F.S.