

Florida Department Of Revenue
Tax Information Publication

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Washington County Adds 2 Percent Tourist Development Tax
Beginning January 1, 2001

Effective January 1, 2001, sales tax dealers in Washington County must begin collecting a 2 percent tourist development tax for transient rental transactions occurring within the county. This increase is the result of the Washington County Board of County Commissioners' adoption of Ordinance No. 2000-6. The combined tax rate for Washington County transient rentals will be 9 percent. This consists of:

6% - State sales tax

1% - Discretionary sales surtax

2% - Tourist Development tax

The tourist development tax must be collected by every person in Washington County who rents, leases, or lets for a consideration any living quarters or accommodations in any hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (trailer court, R. V. Camp, etc.), single family dwelling, garage apartment, beach house or cottage, cooperatively owned apartment, condominium parcel or mobile home for a term of six months or less. These taxable transactions are defined as "transient rentals." Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

In December, you will receive your 2001 sales tax coupon booklet and instructions. This package will also contain your 2001 Annual Resale Certificate. Since the mailing of the 2001 sales tax returns have already been prepared, the sales tax returns in this booklet WILL NOT have the new transient rental rate for

Washington County. In early January, you will receive another mailing containing corrected 2001 sales tax returns, which **WILL HAVE** the correct transient rental rate. Please use the tax returns with the correct transient rental rate.

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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or
- * Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE,
168A BLOUNTSTOWN HWY,
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at
1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational
seminars about Florida's taxes. For a schedule of upcoming
seminars,

- * visit us online at <http://sun6.dms.state.fl.us/dor/>,

or

- * call the service center nearest you.

References:

Ordinance No. 2000-6

Section 125.0104, F.S.