

TIP 01A01-19

Date Issued: Sep 01, 2001

**SUWANNEE COUNTY TO COLLECT OWN
TOURIST DEVELOPMENT TAX**

The Suwannee County 2 percent tourist development tax, collected after October 31, 2001, is to be remitted directly to the Suwannee County Tax Collector's Office

Effective November 1, 2001, Suwannee County will begin administering and collecting its own 2 percent tourist development tax. Dealers required to collect this tax will remit all tourist development tax collected on November 1, 2001, and after, directly to the Suwannee County Tax Collector's Office. However, all tourist development tax collected through October 31, 2001, shall be remitted to the Department of Revenue using the Sales and Use Tax Return (Form DR-15 or its equivalent).

This revision is the result of the Suwannee County Board of County Commissioners' adoption of Ordinance No. 2001-13 authorizing Suwannee County to administer and collect its 2 percent tourist development tax. Additionally, Suwannee County will assume the responsibility of auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Suwannee County.

The combined tax rate for Suwannee County transient rentals that owe tourist development tax remains at 9 percent. The combined tax rate consists of:

- 6% State sales tax** (administered by the Department of Revenue)
- 1% Suwannee County discretionary sales surtax** (administered by the Department of Revenue)

2% Suwannee County tourist development tax (administered by Suwannee County beginning November 1, 2001)

Dealers remit state sales tax and discretionary sales surtax to the Department of Revenue. Dealers are still required to remit the state's 6 percent sales tax and discretionary sales surtax collected to the Department of Revenue on Form DR-15 or its equivalent.

Affected dealers in Suwannee County will receive new sales and use tax returns from the Department for reporting sales tax and any discretionary sales surtax collections made in November and thereafter. These returns will indicate a change in the 11th and 12th digits of the certificate number from 85 to 39. The change in the certificate number reflects Suwannee County's self-administration of the tourist development tax on transient rentals.

New Certificate of Registration and Annual Resale Certificate.

Affected dealers in Suwannee County will also receive a new Certificate of Registration (From DR-11) and a new Annual Resale Certificate (Form DR-13). Both forms will indicate the change in the certificate number.

References: Suwannee County Ordinance 2001-13; 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 Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

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