

**Florida Department of Revenue
Tax Information Publication**

**TIP 04A01-01
Date: Feb 09, 2004**

**FLAGLER COUNTY INCREASES TOURIST DEVELOPMENT TAX
FROM TWO PERCENT TO THREE PERCENT
BEGINNING MARCH 1, 2004**

Effective March 1, 2004, sales tax dealers in Flagler County must begin collecting a 3 percent tourist development tax for transient rental transactions occurring within the county. This increase is the result of the Flagler County Board of County Commissioners' adoption of Ordinance No. 2004-02 on January 12, 2004. The combined tax rate for Flagler County transient rentals will be 10 percent. This consists of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 3% Tourist development tax

The tourist development tax must be collected by every person in Flagler 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.

For monthly and quarterly filers we will be mailing you a new 2004 Sales Tax Coupon booklet and Instructions. These new returns will be for the period of March through December 2004 and will have the new transient rental rate for Flagler County. You should begin using these coupons when filing your March 2004 tax return which is due on April 1 and late after April 20,

2004.

If you are a semi-annual or annual filer your next tax return mailed from this office will have the new transient rental rate printed on the coupon.

We would caution you to file your March 2004 and future returns using the tax returns with the correct transient rental rate.

References: Flagler County Ordinance No. 2004-02; Section 125.0104, 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 Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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, Taxpayer 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.