

**Florida Department of Revenue  
Tax Information Publication**

**TIP 05A01-16  
Date: Nov 21, 2005**

**DEPARTMENT OF REVENUE WILL BEGIN  
COLLECTING CITRUS COUNTY TOURIST DEVELOPMENT TAX**

**On or after January 1, 2006, Citrus County's 3 percent tourist development tax must be remitted to the Florida Department of Revenue**

Effective January 1, 2006, Citrus County will NO LONGER collect and administer their 3 percent tourist development tax. Dealers required to collect this tax will remit all tourist development tax collected on and after January 1, 2006, along with their sales and use taxes direct to the Department of Revenue. However, all tourist development tax collected through December 31, 2005, must continue to be remitted to the Citrus County Clerk of the Courts.

This revision is the result of the Citrus County Board of County Commissioners' adoption of Ordinance No. 2005-A34 authorizing the Department to collect and administer the 3 percent tourist development tax. Additionally, effective January 1, 2006, the Department will assume the responsibility of auditing the records of transient rental dealers, assessing, collecting, and enforcing payments of delinquent tourist development taxes for the Citrus County Tourist Development Tax.

**The combined tax rate for transient rentals in Citrus County remains at 9 percent.** The combined tax rate consists of:

**6% State sales tax** (administered by the Department of Revenue)

**3% Citrus County tourist development tax** (administered by the Department beginning January 1, 2006)

**Effective with their January 2006 return, any dealer in Citrus County who is responsible for collecting the tourist development tax shall remit that tax along with their state sales and use tax to the Department of Revenue** using the Sales and Use Tax Return (Form DR-15 or its equivalent).

In mid-December all active monthly and quarterly sales and use tax accounts in Citrus County will receive 2006 sales and use tax returns from the Department for reporting sales and use tax and tourist development tax collections made in January 2006 and thereafter. These returns will indicate a combined transient rental tax rate of 9%.

References: Citrus County Ordinance 2002-A25 and 2002-A34; 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](http://www.myflorida.com/dor). Or call Taxpayer Services Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Person with hearing or speech impairments 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.