



Florida Department of Revenue
Tax Information Publication

TIP

No: 13A01-03

Date Issued:
March 29, 2013

**COLUMBIA COUNTY INCREASES ITS TOURIST DEVELOPMENT TAX RATE
BEGINNING APRIL 1, 2013**

Effective April 1, 2013, certain sales tax dealers in Columbia County must begin collecting additional tourist development tax for transient rental transactions occurring within the county. The Board of County Commissioners adopted Columbia County Ordinance Number 2013-2 which increased tourist development tax rates. Current and future state sales tax, discretionary sales surtax, and revised tourist development tax rates for Columbia County transient rental transactions are listed below:

State or Local Tax	Current Tax Rates	Tax Rates April 1, 2013
State sales tax	6%	6%
Discretionary sales surtax	1%	1%
Tourist development tax	3%	4%
Combined Tax	10%	11%

The tourist development tax must be collected by every person or business in Columbia County who rents, leases, or lets for consideration, any living accommodations such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, roominghouses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living or sleeping or housekeeping accommodations for a term of six months or less. These taxable transactions are defined as "transient rentals." Transient rentals that are specifically exempt from sales tax are also exempt from the tourist development tax.

The Columbia County tourist development tax is administered by the Department of Revenue. All tourist development tax collected should be reported and paid to the Department, along with state sales and use tax and discretionary sales surtax, on your *Sales and Use Tax Return* using the appropriate tax rates.

Monthly and quarterly paper filers in Columbia County will be mailed revised 2013 sales tax coupon books in April. Monthly and quarterly filers who pay tourist development tax must begin collecting this tax using the 4% transient rental rate, effective April 1, 2013. The 4% transient rental rate will be printed on revised 2013 sales tax returns.

References: Columbia County Ordinance No. 2013-2; 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at www.myflorida.com/dor/list
- ✓ Follow us on Twitter @MyFLDOR_TaxInfo