



# Tax Information Publication **TIP**

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## Highlands County Increases Its Tourist Development Tax Rate Beginning August 1, 2018

**Effective August 1, 2018, the tourist development tax rate on transient rental transactions occurring within Highlands County increases from 2% to 4%.** The combined tax rate for Highlands County transient rentals will be 11.5%, composed of the 6% state sales tax, the 4% tourist development tax, 1% local government infrastructure surtax, and the 0.5% school capital outlay surtax. The Highlands County Board of County Commissioners adopted Ordinance No. 17-18-13 increasing the tourist development tax.

The Department will mail replacement coupon books to Highlands County dealers who will be reporting the tourist development tax. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a combined transient rental tax rate and surtax rate of 11.5%, as illustrated in the example below:

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date:	DR-15 R. 01/15	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due		
A. Sales/Services		.	.	.	.		
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.	.		
C. Commercial Rentals		.	.	.	.		
D. Transient Rentals		.	.	.	.		
E. Food & Beverage Vending		.	.	.	.		
Transient Rental Rate: .1000		Surtax Rate: .0150		Reporting Period AUG 2018		5. Total Amount of Tax Due	
Name						6. Less Lawful Deductions	
Address						7. Net Tax Due	
City/St						8. Less Est Tax Pd / DOR Cr Memo	
ZIP						9. Plus Est Tax Due Current Month	
FLORIDA DEPARTMENT OF REVENUE						10. Amount Due	
5050 W TENNESSEE ST						11. Less Collection Allowance	
TALLAHASSEE FL 32399-0120						<b>E-file/E-pay Only</b>	
Due:						12. Plus Penalty	
Late After:						13. Plus Interest	
<input type="checkbox"/> Check here if payment was made electronically.						14. Amount Due with Return	

Report the Highlands County tourist development tax along with sales tax on Line D of the Florida Sales and Use Tax Return (Form DR-15). The combined tax for transient rentals in Highlands County is 11.5%. The combined rate is composed of 6% sales tax plus the 1% local government infrastructure surtax, 0.5% school capital outlay surtax, and 4% Highlands County tourist development tax.

## 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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