

**Florida Department of Revenue
Tax Information Publication**

**TIP 04A01-07
Date: July 22, 2004**

**JACKSON COUNTY INCREASES TOURIST DEVELOPMENT TAX
FROM TWO PERCENT TO FOUR PERCENT
BEGINNING AUGUST 1, 2004**

Effective August 1, 2004, sales tax dealers in Jackson County must begin collecting a 4 percent tourist development tax for transient rental transactions occurring within the county. This increase is the result of the Jackson County Board of County Commissioners' adoption of Ordinance No. 04-06 on June 8, 2004. The combined tax rate for Jackson County transient rentals will be 11.5 percent. This consists of:

- 6.0% State sales tax
- 1.5% Discretionary sales surtax
- 4.0% Tourist development tax

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

Monthly and quarterly filers will be mailed new 2004 sales tax coupon booklets and instructions.

For **monthly** filers, these new returns will be for the months of August through December, 2004, and will include the new transient rental rate for Jackson County. You should begin using the new returns when filing your August, 2004, tax return which is due on September 1 and late after September 20, 2004.

If you are a **quarterly** filer, you are required to collect the taxes at the old rates through July 31, 2004, and then begin collecting the new higher rate on August 1, 2004. Your new quarterly sales tax coupon booklet will have coupons for both the July-through-September quarter, and October-through-December, 2004, quarter. When filing the July-through-September return, please remember you will be remitting taxes at the lower transient rental rate for the month of July and at a higher rate for the months of August and September, 2004, and all future months, until the rates change. All new quarterly coupons will have the new transient rental rate.

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. When filing the December, 2004, return, please remember you will be remitting taxes at

the lower transient rental rate for the months through July, and at a higher rate for the months of August, 2004, and all future months, until the rates change.

We caution you to file the August, 2004, and all future returns using the tax returns with the correct transient rental rate.

Note: If you are filing electronically, or are required to file electronically, you will not receive new coupons or instructions.

References: Jackson County Ordinance No. 04-06; 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, FL32304-2716.

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