



Florida Department of Revenue
Tax Information Publication

TIP

No: 08A01-16

Date:
November 25, 2008

**GLADES COUNTY ADDS 2 PERCENT
TOURIST DEVELOPMENT TAX
BEGINNING JANUARY 1, 2009**

Effective January 1, 2009, certain **sales tax** dealers in **Glades County** must begin collecting a 2 percent tourist development tax for transient rental transactions occurring within the county. The levy of this tourist development tax is the result of the Board of County Commissioners adopting Glades County Ordinance Number 2008-13. The combined tax rate for Glades County transient rentals will be 9 percent, consisting of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 2% Tourist development tax

The tourist development tax must be collected by every person in Glades County who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, motel, apartment house, beach house or cottage, vacation home, 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, 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 specifically exempt from sales tax are also exempt from the tourist development tax.

The Glades County Tourist Development Tax will be administered by the Department of Revenue. All monies collected for this tax should be remitted and reported to the Department, along with the state sales tax and discretionary sales surtax monies, on your sales and use tax return for January 2009 (due February 1 and late after February 20) and all subsequent returns. The state sales tax, discretionary sales surtax, and tourist development tax collected for transient rentals should be reported on Line D of Form DR-15.

For monthly and quarterly **paper** filers in Glades County, the Department will be issuing new 2009 sales tax coupon books and this new transient rental rate will be reflected in the new 2009 coupon books. If you are a semiannual or annual filer, your 2009 sales tax returns mailed from this office will have the new transient rental rate printed on the coupons.

A 9 percent bracket card is enclosed for your convenience.

References: Glades County Ordinance No. 2008-13; 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.

Persons with hearing or speech impairments may 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

**Want the latest tax information? Subscribe to our publications online.
Go to www.myflorida.com/dor/gta.html and click on:
“Subscribe to Our Publications.”
It’s fast, easy, and free.**