



Florida Department of Revenue
Tax Information Publication

TIP

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**FLAGLER COUNTY INCREASES TOURIST DEVELOPMENT TAX
FROM 3 PERCENT TO 4 PERCENT
BEGINNING DECEMBER 1, 2010**

Effective December 1, 2010, sales tax dealers in Flagler County must begin collecting tourist development tax at a rate of 4 percent for transient rental transactions occurring within the county. This increase from 3 percent to 4 percent is the result of the Flagler County Board of County Commissioners' adoption of Ordinance No. 2010-11 on October 18, 2010. Effective December 1, 2010, the combined tax rate for Flagler County transient rentals will be 11 percent. This consists of:

6%	State sales tax
1%	Discretionary sales surtax
4%	Tourist development tax (3 percent through November 30, 2010)

The tourist development tax must be collected by every person in Flagler County who rents living quarters 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 tourist development tax will continue to 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 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.

Sales tax coupon books were ordered before the Department was aware of the tourist development tax increase in Flagler County. Therefore, the 2011 coupon books you receive **WILL NOT** have the correct transient rental rate printed on the coupon. If you are a monthly or quarterly filer and your registration for the collection of sales tax indicates you offer transient rental accommodations for rent, the Department will issue you a **NEW** 2011 sales tax coupon book with the correct transient rental rate.

Due to the short time frame involved in this rate change, **NO** 2010 sales tax returns will be reprinted with the new rate.

Please use your 2010 sales tax returns as normal, but please keep in mind the transient rental rate on the December coupon is incorrect. Effective December 1, 2010, the total tax rate is 11 percent.

An 11% tax rate bracket sheet (Form DR-2W) is enclosed for your use.

References: Flagler County Ordinance No. 2010-11; 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, Tallahassee, FL 32399-0112.

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