

The 10% combined transient rental tax must be collected by every person who receives consideration for renting, leasing, or letting for a term of six months or less any living quarters or accommodations in Dixie County in a hotel, motel, apartment house, multiple unit structure (e.g., duplex, triplex, condominium), rooming house, tourist or mobile home court (e.g., trailer court, RV camp), single family dwelling, garage apartment, beach house or cottage, cooperatively-owned apartment, condominium parcel, or mobile home. Transient rentals that are exempt from sales tax are also exempt from the tourist development tax.

References: Dixie County Ordinance 2017-19; Section 125.0104(10), 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 website at floridarevenue.com or call Taxpayer Services at 800-352-3671, 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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