FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

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Sumter County Adds 2% Tourist Development Tax Beginning January 1, 2027

On November 3, 2026, voters in Sumter County approved a ballot referendum imposing a 2% tourist development tax on transient rentals (rentals of living or sleeping accommodations for six months or less) in Sumter County effective January 1, 2027. **Beginning January 1, 2027, the combined tax rate imposed on transient rentals in Sumter County will increase from 7% to 9%.**

The combined tax rate is composed of Florida's 6% state sales tax, a 1% small county surtax, and a 2% tourist development tax. The tourist development tax is reported with the state sales tax and surtax on Line D (Transient Rentals) of the *Florida Sales and Use Tax Return* (Form DR-15) filed with the Florida Department of Revenue.

References: Sumter County Ordinance Number 26-08; 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 a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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