

TIP 01A01-05

Date Issued: May 30, 2001

## **ALACHUA COUNTY TO COLLECT OWN TOURIST DEVELOPMENT TAX**

**The Alachua County 3 percent tourist development tax,  
collected after June 30, 2001,  
is to be remitted directly to the  
Alachua County Tax Collector's Office.**

Effective July 1, 2001, Alachua County will begin administering and collecting its own 3 percent tourist development tax. Dealers required to collect this tax will remit all tourist development tax collected on and after July 1, 2001, directly to the Alachua County Tax Collector's Office. However, all tourist development tax collected through June 30, 2001, shall be remitted to the Department of Revenue using the Sales and Use Tax Return (Form DR-15 or its equivalent).

This revision is the result of the Alachua County Board of County Commissioners' adoption of Ordinance No. 2001-08 authorizing Alachua County to administer and collect its 3 percent tourist development tax. Additionally, as of July 1, 2001, Alachua County will assume the responsibility of auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent tourist development taxes for Alachua County.

**The combined tax rate for Alachua County transient rentals that owe tourist development tax is 9 percent.** The combined tax rate consists of:

**6% State sales tax** (administered by the Department of Revenue)

**3% Alachua County tourist development tax** (will be administered by Alachua County beginning July 1, 2001)

**Dealers remit state sales tax to the Department of Revenue.**

Dealers are still required to remit the state's 6 percent sales tax collected to the Department of Revenue on Form DR-15 or its equivalent. Affected dealers in Alachua County will receive new sales and use tax returns from the Department for reporting sales tax collections made in July and thereafter. These returns will indicate a change in the 11th and 12th digits of the certificate number from 85 to 39. The change in the certificate number reflects Alachua County's self-administration of the tourist development tax on transient rentals.

**New Certificate of Registration and Annual Resale Certificate.**

Affected dealers in Alachua County will also receive a new Certificate of Registration (Form DR-11) and a new Annual Resale Certificate (Form DR-13). Both forms will indicate the change in the certificate number.

**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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 7:00 p.m., ET, at 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

For forms and other information, visit our Web site at [www.myflorida.com/dor/](http://www.myflorida.com/dor/).

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, 24 hours a day, 7 days a week, using your fax machine handset and follow the instructions.