

Florida Department of Revenue
Tax Information publication

TIP 04A01-18

Dated: December 21, 2004

**HOLMES COUNTY ADDS 2 PERCENT TOURIST DEVELOPMENT
TAX BEGINNING JANUARY 1, 2005**

Effective January 1, 2005, certain sales tax dealers in Holmes 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 Holmes County Ordinance No. 04-07. The combined tax rate for Holmes County transient rentals will be 9 percent. This consists of:

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

The tourist development tax must be collected by every person in Holmes County who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, motel, apartment house, 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, beach house or cottage, 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 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 2005 [due February 1 and late after February 22 (February 20 is a Sunday and February 21 is a federal holiday)], 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.

References: Holmes County Ordinance No. 04-07; 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 or 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, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.