

**Florida Department of Revenue
Tax Information Publication**

TIP 07A01-01

Date: January 12, 2007

**JEFFERSON COUNTY
2% TOURIST DEVELOPMENT TAX
BEGINNING FEBRUARY 1, 2007**

Effective February 1, 2007, sales tax dealers in Jefferson County must begin collecting tourist development tax at the rate of 2 % for transient rental transactions occurring within the county. This tax is the result of the Jefferson County Board of County Commissioners' adoption of Ordinance No. 06-07 on December 21, 2006. Effective February 1, 2007, the combined tax rate for Jefferson 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 Jefferson County who rents, leases, or lets for a 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 exempt from sales tax are also exempt from the tourist development tax. The Department will be administering this new Local Option Tourist Development Tax which must be collected and remitted on Line D of your 2007 Forms DR-15.

These funds will then be distributed back to Jefferson County by the Department.

If you are a monthly or quarterly filer, you should have already received a 2007 sales tax coupon book and instructions; however, the transient rental rate on these returns will be indicated as 6%. These books were printed before the 2% tourist development tax rate was approved.

New 2007 Sales and Use Tax coupon books will be mailed in late February to all monthly and quarterly dealers where our records indicate you are offering transient rental accommodations in Jefferson County. These corrected books will reflect the new transient rental rate in Jefferson County. If you are a semi-annual or annual filer, your 2007 tax returns mailed from this office will have the new transient rental rate printed on the coupon.

References: Jefferson County Ordinance No. 06-07; 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.

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, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.