



Florida Department of Revenue
Tax Information Publication

TIP

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**Columbia County Increases Tourist Development Tax
From Two Percent to Three Percent Beginning April 1, 2010**

Effective April 1, 2010, sales tax dealers in Columbia County must begin collecting tourist development tax at the rate of 3% for transient rental transactions occurring within the county. This increase from 2% to 3% is the result of the Columbia County Board of County Commissioners' adoption of Ordinance No. 2009-16 on December 17, 2009. The tourist development tax in Columbia County will continue to be administered by the Department of Revenue. Effective April 1, 2010, the combined tax rate for Columbia County transient rentals will be 10 percent. This consists of:

- 6% State sales tax
- 1% Discretionary sales surtax
- 3% Tourist development tax (2% through March 31, 2010)

The tourist development tax must be collected by sales tax dealers in Columbia County who rent living quarters 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.

For monthly and quarterly filers, the Department will be issuing new sales tax coupon books and this new rate will appear in the new 2010 coupon books. If you are a semi-annual or annual filer, your 2010 tax returns mailed from this office will have the new transient rental rate printed on the coupons. Taxpayers who file electronically or are required to file electronically will not be mailed new coupon books or returns.

References: Columbia County Ordinance No. 2009-16; 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.

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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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