



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 10A01-19  
Date Issued:  
November 19, 2010

**DIXIE COUNTY ADDS 2 PERCENT TOURIST DEVELOPMENT TAX  
BEGINNING JANUARY 1, 2011**

Effective January 1, 2011, certain sales tax dealers in Dixie 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 voter approval of Dixie County Ordinance No. 2010-04. The combined tax rate for Dixie 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 Dixie 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 2011 [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.

Sales tax coupon books were ordered before the Department was aware of the tourist development tax issue on the Dixie County November 3, 2010, ballot. Therefore, the first 2011 coupon books you receive WILL NOT have the correct transient rental rate printed on the coupon. If you are a monthly or quarterly filer and your registration for the collection of sales tax indicates you offer transient rental accommodations for rent, the Department will be issuing you a **NEW** 2011 sales tax coupon book with the corrected transient rental rate for Dixie County.

Other coupons for 2011 periods will have the correct transient rental rate for Dixie County.

A 9% tax rate table (Form DR-2N) is enclosed for your use.

**References: Dixie County Ordinance No. 2010-04; 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](http://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, Tallahassee, FL 32399-0112.

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