



Tax Information Publication **TIP**

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Report Flagler County Tourist Development Tax to the Flagler County Tax Collector Beginning August 1, 2018

Beginning August 1, 2018, the Flagler County tourist development tax collected on or after July 1, 2018, must be reported and paid directly to the Flagler County Tax Collector. The Flagler County Board of County Commissioners adopted Ordinance No. 2018-10 authorizing the county to collect and administer the 5% tourist development tax

The Department will mail replacement coupon books to Flagler County dealers who will be reporting the 5% tourist development tax to the Flagler County Tax Collector. (Dealers who file electronically will not receive a coupon book.) The returns in the new coupon books will indicate a 6% transient rental tax rate and a 1% discretionary sales surtax rate, as illustrated in the example below:

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date: / /	DR-15 R. 01/15
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services		.	.	.	.	.
B. Taxable Purchases		Include use tax on internet / out-of-state untaxed purchases →		.	.	.
C. Commercial Rentals		.	.	.	.	.
D. Transient Rentals		.	.	.	.	.
E. Food & Beverage Vending		.	.	.	.	.
Transient Rental Rate: .0600		Surtax Rate: .0100		Reporting Period		
				JUL 2018		
Name				5. Total Amount of Tax Due		
Address				6. Less Lawful Deductions		
City/ST				7. Net Tax Due		
ZIP				8. Less Est Tax Pd / DOR Cr Memo		
				9. Plus Est Tax Due Current Month		
				10. Amount Due		
				11. Loss Collection Allowance	E-file/E-pay Only	
				12. Plus Penalty		
				13. Plus Interest		
				14. Amount Due with Return		
Due:						
Late After:						
<input type="checkbox"/>		Check here if payment was made electronically.				

Report 7% sales tax and surtax on transient rentals (6% state sales tax and the 1% discretionary sales surtaxes) on Line D of the Florida *Sales and Use Tax Return* (Form DR-15) to the Florida Department of Revenue.

Beginning August 1, 2018, report the 5% tourist development tax on transient rentals to the Flagler County Tax Collector.

The combined tax for transient rentals in Flagler County remains at 12%.

For more information on reporting the tourist development tax to the Flagler County Tax Collector, contact the county.

- Visit Flagler County's website: **flaglertax.com**
- Phone: 386-313-4165 or 386-313-4166
- Fax: 386-313-4169
- Email: touristtax@flaglertax.com

References: Flagler County Ordinance No. 2018-10; Section 125.0104(10), 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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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