



## COUNTY LOCAL OPTION TRANSIENT RENTAL TAX RATES GROUPED BY ADMINISTRATION

### (Tourist Development Tax Rates)

State sales and use tax, discretionary sales surtax, and local option transient rental taxes are all imposed on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. Counties may levy a new local option transient rental tax or change the local option tax rate at any time throughout the year.

COUNTY	ADMINISTERED BY	TOURIST DEVELOPMENT	TOURIST IMPACT	CONVENTION DEVELOPMENT	TOTAL TRANSIENT RENTAL RATE*	KNOWN FUTURE CHANGES
CALHOUN	N/A	NONE	NONE	NONE	NONE	
HARDEE	N/A	NONE	NONE	NONE	NONE	
LAFAYETTE	N/A	NONE	NONE	NONE	NONE	
LIBERTY	N/A	NONE	NONE	NONE	NONE	
UNION	N/A	NONE	NONE	NONE	NONE	
BRADFORD	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
CITRUS	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
COLUMBIA	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
DESOTO	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
DIXIE	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
FLAGLER	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
FRANKLIN	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GADSDEN	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GILCHRIST	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
GLADES	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
HAMILTON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HENDRY	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
HOLMES	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
JACKSON	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
JEFFERSON	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
LEVY	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
MADISON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
OKEECHOBEE	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
PASCO	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
SUMTER	Fl Dept of Revenue	2.0%	0.0%	0.0%	2.0%	
WAKULLA	Fl Dept of Revenue	4.0%	0.0%	0.0%	4.0%	
WASHINGTON	Fl Dept of Revenue	3.0%	0.0%	0.0%	3.0%	
ALACHUA	County Since 7/01	5.0%	0.0%	0.0%	5.0%	
BAKER	County Since 5/00	3.0%	0.0%	0.0%	3.0%	
BAY	County Since 1/94	5.0%	0.0%	0.0%	5.0%	
BREVARD	County Since 10/92	5.0%	0.0%	0.0%	5.0%	
XX BROWARD **	County Since 3/94	5.0%	0.0%	0.0%	5.0%	
CHARLOTTE	County Since 9/90	5.0%	0.0%	0.0%	5.0%	
CLAY	County Since 1/89	3.0%	0.0%	0.0%	3.0%	
COLLIER	County Since 1/93	4.0%	0.0%	0.0%	4.0%	
DUVAL	County Since 12/90	4.0%	0.0%	2.0%	6.0%	
ESCAMBIA	County Since 6/89	4.0%	0.0%	0.0%	4.0%	
GULF	County Since 6/01	5.0%	0.0%	0.0%	5.0%	Rate will return to 4% on 1/01/20
HERNANDO	County Since 1/93	5.0%	0.0%	0.0%	5.0%	
HIGHLANDS	County Since 1/14	2.0%	0.0%	0.0%	2.0%	
HILLSBOROUGH	County Since 1/92	5.0%	0.0%	0.0%	5.0%	
INDIAN RIVER	County Since 10/00	4.0%	0.0%	0.0%	4.0%	
LAKE	County Since 11/98	4.0%	0.0%	0.0%	4.0%	
LEE	County Since 5/88	5.0%	0.0%	0.0%	5.0%	
LEON	County Since 10/94	5.0%	0.0%	0.0%	5.0%	
MANATEE	County Since 10/89	5.0%	0.0%	0.0%	5.0%	
MARION	County Since 4/08	2.0%	0.0%	0.0%	2.0%	
MARTIN	County Since 11/02	4.0%	0.0%	0.0%	4.0%	
XX MIAMI-DADE **	County Since 4/88	3.0%	0.0%	3.0%	6.0%	
MONROE	County Since 1/91	4.0%	1.0%	0.0%	5.0%	
NASSAU	County Since 5/89	4.0%	0.0%	0.0%	4.0%	
OKALOOSA	County Since 7/92	5.0%	0.0%	0.0%	5.0%	
ORANGE	County Since 1/92	6.0%	0.0%	0.0%	6.0%	
OSCEOLA	County Since 5/92	6.0%	0.0%	0.0%	6.0%	
XX PALM BEACH	County Since 1/93	5.0%	0.0%	0.0%	5.0%	
PINELLAS	County Since 10/90	5.0%	0.0%	0.0%	5.0%	
POLK	County Since 1/94	5.0%	0.0%	0.0%	5.0%	
PUTNAM	County Since 4/99	4.0%	0.0%	0.0%	4.0%	
ST JOHNS	County Since 8/88	4.0%	0.0%	0.0%	4.0%	
ST LUCIE	County Since 5/91	5.0%	0.0%	0.0%	5.0%	Rate will return to 3% on 2/01/18
SANTA ROSA	County Since 5/94	5.0%	0.0%	0.0%	5.0%	
SARASOTA	County Since 6/92	5.0%	0.0%	0.0%	5.0%	
SEMINOLE	County Since 9/93	5.0%	0.0%	0.0%	5.0%	
SUWANNEE	County Since 11/01	3.0%	0.0%	0.0%	3.0%	Rate will return to 2% on 7/01/21
TAYLOR	County Since 7/06	3.0%	0.0%	0.0%	3.0%	
VOLUSIA	County Since 4/90	3.0%	0.0%	3.0%	6.0%	
WALTON	County Since 10/91	4.0%	0.0%	0.0%	4.0%	

These counties currently do not levy local option transient rental tax.

Call 800-352-3671 if you have questions about local option transient rental rates administered by the Department of Revenue.

Counties who self-administer the transient rental rate are not required by law to notify the Department of local tax rate changes, therefore, the tax rates in this chart may not be current. Also, rates can vary within a county. Note that the date in the "administered by" column is when the county became self-administered for their tourist development tax and not the date the tax was imposed. Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes.

\*The total transient rental rate includes the local option taxes levied on: tourist development tax authorized by s. 125.0104, tourist impact tax authorized by s. 125.0108, and convention development taxes authorized by s. 212.0305, Florida Statutes.

\*\*In addition to county-wide transient rental tax rates listed in this table, Florida law authorizes certain cities in Broward and Miami-Dade counties to impose a local option municipal resort tax on transient rental transactions and on the sale of food and beverages consumed in restaurants and bars. City transient rates are not included in this table. For complete information and definitions, see Chapter 67-930, Laws of Florida, as amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida.

**Transient rentals** are leases or rentals of living accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, recreational vehicle parks, or any other transient living or sleeping or housekeeping accommodations for a term of six months or less. See Rule 12A-1.061, F.A.C., for more information on what constitutes a “rental charge” and which rental charges are specifically exempt.

**Counties may levy local option taxes on transient rentals by vote of the county’s governing body or by referendum. Local option taxes are collected in addition to the 6% state sales and use tax and any county discretionary sales surtax.**

Generally, the taxes paid on transient rentals may be used by the county for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

**Many counties self-administer their local option transient rental/tourist development taxes. Owners of transient rental property should contact your county taxing agency** to understand if your county imposes local option transient rental taxes and if you are required to report and pay the local option transient rental/tourist development taxes directly to your county taxing agency or to the Department of Revenue.

- **If your county locally administers transient rental/tourist development taxes, owners of transient rental property will remit two forms:** the local option transient rental/tourist development taxes will be remitted to the county and the state 6% sales and use tax, plus any local discretionary sales surtax, will be remitted to the Department on a DR-15, Sales and Use Tax Return.
- **If the Department of Revenue administers transient rental/tourist development taxes for the county, owners of transient rental property will remit one form:** the DR-15, Sales and Use Tax Return. Owners will use this form to report the state sales and use tax, plus any local option taxes (transient rental/tourist development taxes and discretionary sales surtax).

**For complete information and definitions,** read the Florida Statutes. The Local Government Financial Information Handbook, posted online at: <http://edr.state.fl.us> includes detailed information about all of Florida’s local option taxes.