

Tourist Development Tax

St. Lucie County, in 1991, authorized a Tourist Development Tax to be imposed on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for terms of six months or less. The current tax rate is 5%, collected concurrently with the state sales tax of 6%, both of which are intended to be captured from any of the public accommodations noted.

St. Lucie County's Tourist Development Council (TDC) is represented by local elected officials, hospitality professionals and tourism-related community members. The tourist tax collected by St. Lucie County is presently allocated in the following manner:

- **First & Second Cents**- Operation and maintenance of Tradition Field
- **Third Cent**- Promote tourism
- **Fourth Cent**- Pay debt service on bonds used to finance the reconstruction and renovation of Tradition Field
- **Fifth Cent**- 67 percent of the 5th cent tax is allocated to pay debt service on bonds issued to finance the renovation and reconstruction of Tradition Field. The remaining 33 percent of the 5th cent tax is allocated for capital facilities that promote tourism located north of Midway Road.



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	5.0%	0.0%	0.0%	5.0%	
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	Countv Since 7/01	5.0%	0.0%	0.0%	5.0%	
BAKER	Countv Since 5/00	3.0%	0.0%	0.0%	3.0%	
BAY (1)	Countv Since 1/94	5.0%	0.0%	0.0%	5.0%	
BREVARD	Countv Since 10/92	5.0%	0.0%	0.0%	5.0%	
BROWARD **	Countv Since 3/94	5.0%	0.0%	0.0%	5.0%	
CHARLOTTE	Countv Since 9/90	5.0%	0.0%	0.0%	5.0%	
CLAY	Countv Since 1/89	3.0%	0.0%	0.0%	3.0%	
COLLIER	Countv Since 1/93	4.0%	0.0%	0.0%	4.0%	
DUVAL	Countv Since 12/90	4.0%	0.0%	2.0%	6.0%	
ESCAMBIA	Countv Since 6/89	4.0%	0.0%	0.0%	4.0%	
GULF	Countv Since 6/01	5.0%	0.0%	0.0%	5.0%	Rate will return to 4% on 1/01/20
HERNANDO	Countv Since 1/93	5.0%	0.0%	0.0%	5.0%	
HIGHLANDS	Countv Since 1/14	2.0%	0.0%	0.0%	2.0%	
HILLSBOROUGH	Countv Since 1/92	5.0%	0.0%	0.0%	5.0%	
INDIAN RIVER	Countv Since 10/00	4.0%	0.0%	0.0%	4.0%	
LAKE	Countv Since 11/98	4.0%	0.0%	0.0%	4.0%	
LEE	Countv Since 5/88	5.0%	0.0%	0.0%	5.0%	
LEON	Countv Since 10/94	5.0%	0.0%	0.0%	5.0%	
MANATEE	Countv Since 10/89	5.0%	0.0%	0.0%	5.0%	
MARION	Countv Since 4/08	4.0%	0.0%	0.0%	4.0%	
MARTIN	Countv Since 11/02	5.0%	0.0%	0.0%	5.0%	
MIAMI-DADE ** (2)	Countv Since 4/88	3.0%	0.0%	3.0%	6.0%	
MONROE	Countv Since 1/91	4.0%	1.0%	0.0%	5.0%	
NASSAU (3)	Countv Since 5/89	4.0%	0.0%	0.0%	4.0%	
OKALOOSA (4)	Countv Since 7/92	5.0%	0.0%	0.0%	5.0%	
ORANGE	Countv Since 1/92	6.0%	0.0%	0.0%	6.0%	
OSCEOLA	Countv Since 5/92	6.0%	0.0%	0.0%	6.0%	
PALM BEACH	Countv Since 1/93	6.0%	0.0%	0.0%	6.0%	
PINELLAS	Countv Since 10/90	5.0%	0.0%	0.0%	5.0%	Rate will increase to 6% on 1/1/16
POLK	Countv Since 1/94	5.0%	0.0%	0.0%	5.0%	
PUTNAM	Countv Since 4/99	4.0%	0.0%	0.0%	4.0%	
ST JOHN'S	Countv Since 8/88	4.0%	0.0%	0.0%	4.0%	
ST LUCIE	Countv Since 5/91	5.0%	0.0%	0.0%	5.0%	Rate will return to 3% on 2/01/18
SANTA ROSA	Countv Since 5/94	5.0%	0.0%	0.0%	5.0%	
SARASOTA	Countv Since 6/92	5.0%	0.0%	0.0%	5.0%	
SEMINOLE	Countv Since 9/93	5.0%	0.0%	0.0%	5.0%	
SUWANNEE	Countv Since 11/01	3.0%	0.0%	0.0%	3.0%	Rate will return to 2% on 7/01/21
TAYLOR	Countv Since 7/06	3.0%	0.0%	0.0%	3.0%	
VOLUSIA (5)	Countv Since 4/90	3.0%	0.0%	3.0%	6.0%	
WALTON (6)	County Since 10/91	4.0%	0.0%	0.0%	4.0%	

These counties currently do not levy a 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.

Contact your local county taxing authority to verify tax rates and to find information about collecting and paying locally administered taxes. 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. The tax rates for certain jurisdictions within a county may vary. See the information following this chart. The date in the "administered by" column is the date that the county began to administer the local transient rental tax (not the date that the tax was imposed).

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

**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. 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.

- (1) Bay: 11.5% rate only applies to Zip Codes 32401 (Panama City), 32404 (Panama City), 32405 (Panama City), 32407, 32408, 32410 (Mexico Beach), and Bay's part of 32413.
- (2) Miami-Dade: Surfside & Bal Harbour Tax Rate is 11%; Miami Beach is 14% and the rest of Miami-Dade County is 13%.
- (3) Nassau: 11% rate applies to Amelia Island only (zip code 32034).
- (4) Okaloosa: 11% rate only applies to Voting Precincts 19, 20, 21, 22, 24, 27, 30, 33, 35, 38, 41, 42 and 44.
- (5) Volusia: Halifax and West Volusia Advertising Districts, and Southeast Volusia Advertising District is 12.5%. All areas outside these Districts is 9.5%.
- (6) Walton: 11.5% rate only applies to zip codes 32459, 32550, 32454, 32461 and Walton's part of 32413.

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 living, sleeping, or housekeeping accommodations for a term of six months or less. See Rule 12A-1.061, Florida Administrative Code, 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 taxes. Contact your county taxing agency to determine if your county imposes one or more of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

- **If your county self-administers the local option transient rental taxes, you will need to file two tax returns and make two separate tax payments:** (1) the local option transient rental taxes will be remitted to the county; and (2) the state 6% sales and use tax and the applicable discretionary sales surtax will be remitted to the Department using Form DR-15, *Sales and Use Tax Return*.
- **If the Department of Revenue administers the local option transient rental taxes, you will file one tax return and make one payment** including the state 6% sales and use tax, the applicable discretionary sales surtax, and the local option transient rental taxes to the Department using Form DR-15, *Sales and Use Tax Return*.

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.