



Local Option Transient Rental Tax Rates (Tourist Development Tax Rates)

Individual Florida counties and certain cities may impose a local option tax on the rental or lease of living, sleeping or housekeeping accommodations for a term of six months or less. These taxes, often called **local option transient rental taxes**, include the tourist development tax, convention development tax, tourist impact tax, and municipal resort tax. The local tax imposed is in addition to the 6% state sales tax and any applicable discretionary sales surtax.

For the counties shaded in gray in the chart below, the local option transient rental taxes are reported and remitted to the Florida Department of Revenue (DOR). For all other counties, the local option transient rental taxes are reported and remitted directly to the county; however, sales tax and discretionary sales surtax on transient rentals are always reported and remitted to the Department.

If the local option transient rental tax is collected by the county, contact that county to verify the tax rate. Not all counties notify the Department of changes in their local option transient rental tax rate.

County Name	Local Option Transient Rental Tax Rate	Collected By
Alachua	5.0%	County
Baker	3.0%	County
Bay (1)	5.0%	County
Bradford	4.0%	DOR
Brevard	5.0%	County
Broward	6.0%	County
Calhoun	0.0%	N/A
Charlotte	5.0%	County
Citrus	5.0%	DOR
Clay	5.0%	County
Collier	5.0%	County
Columbia	5.0%	DOR
Desoto	3.0%	DOR
Dixie	3.0%	DOR
Duval	6.0%	County
Escambia	5.0%	County
Flagler	5.0%	County
Franklin	3.0%	DOR
Gadsden	2.0%	DOR
Gilchrist	3.0%	DOR
Glades	2.0%	DOR
Gulf	5.0%	County
Hamilton	3.0%	DOR
Hardee	2.0%	DOR
Hendry	3.0%	DOR
Hernando	5.0%	County
Highlands	4.0%	DOR
Hillsborough	6.0%	County
Holmes	3.0%	DOR
Indian River	4.0%	County
Jackson	4.0%	DOR
Jefferson	3.0%	DOR
Lafayette	0.0%	N/A
Lake	4.0%	County

County Name	Local Option Transient Rental Tax Rate	Collected By
Lee	5.0%	County
Leon	5.0%	County
Levy	4.0%	DOR
Liberty	0.0%	N/A
Madison	5.0%	DOR
Manatee	5.0%	County
Marion	4.0%	County
Martin	5.0%	County
Miami-Dade (2)	6.0%	County
Monroe	5.0%	County
Nassau (3)	5.0%	County
Okaloosa (4)	*6.0%	County
Okeechobee	3.0%	DOR
Orange	6.0%	County
Osceola	6.0%	County
Palm Beach	6.0%	County
Pasco	5.0%	County
Pinellas	6.0%	County
Polk	5.0%	County
Putnam	4.0%	County
St. Johns	5.0%	County
St. Lucie	5.0%	County
Santa Rosa	5.0%	County
Sarasota	6.0%	County
Seminole	5.0%	County
Sumter	0.0%	N/A
Suwannee	3.0%	County
Taylor	5.0%	County
Union	0.0%	N/A
Volusia	6.0%	County
Wakulla	4.0%	DOR
Walton (5)	5.0%	County
Washington	3.0%	DOR

(1) Bay: Applies only to ZIP codes 32401, 32404, 32405, 32407, 32408, 32410, and Bay County portion of 32413.

(2) Miami-Dade: 4% for Surfside and Bal Harbour, 7% for Miami Beach, and 6% for the rest of the county.

(3) Nassau: Applies only to Amelia Island (ZIP code 32034).

(4) Okaloosa: *6% for the Okaloosa County Tourist Development Tax District and 5% for the Expansion District.

(5) Walton: 5% for ZIP codes 32459, 32550, 32454, 32461, and Walton County portion of 32413; and 2% for the rest of the county.

For local option transient rental tax collected by the **Florida Department of Revenue**:

- The transient rental tax is filed and paid along with the 6% state sales tax and any discretionary sales surtax, using the *Sales and Use Tax Return* (Form DR-15).
- For questions, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For local option transient rental taxes collected by the **county**:

- The transient rental tax is reported and paid directly to the county; however, the 6% state sales tax and any discretionary sales surtax is reported and paid to the Florida Department of Revenue using Line D. (Transient Rentals) on the *Sales and Use Tax Return* (Form DR-15).
- For questions, contact the county imposing the local option tax.

For more information regarding the taxability of transient rentals, review Rule 12A-1.061, Florida Administrative Code, available online at **flrules.org**.