

Business Partner Number

4495306

Use this number when contacting the Department. Do **not** use this number for resale purposes.

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Local Option Tax Rates and Administration

Florida law authorizes counties to levy a number of local option taxes. Current local option tax rates are posted online at www.myflorida.com/dor. The *Discretionary Sales Surtax Information* rate chart (Form DR-15DSS) and *Local Option Transient Rental* rate chart (Form DR-15TDT) are both posted online.

Discretionary sales surtaxes are administered by the Department of Revenue. However, Florida law authorizes that counties may self-administer local option taxes on transient rentals.

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

- **If your county locally administers transient rental taxes, owners of transient rental property will remit two forms.** The local option transient rental taxes will be remitted to the county on one form and the state 6% sales and use tax, plus any local discretionary sales surtax, will be remitted to the Department on your sales and use tax return.
- **If the Department of Revenue administers transient rental taxes for the county,** owners of transient rental property will report the state 6% sales and use tax, plus any local option taxes (transient rental taxes and local discretionary sales surtax), on your sales and use tax return.

For information and forms, visit our website at www.myflorida.com/dor or call 800-352-3671, 8:00 a.m. to 7:00 p.m., ET, Monday-Friday, excluding holidays. To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. **As a buyer,** use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. **As a seller,** you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification – Verify resale or exemption certificates using a customer's sales tax certificate number:

- Phone: **877-FL-RESALE** (877-357-3725)
- Online: Go to www.myflorida.com/dor and select "More e-Services" and then "Verify resale and exemption certificates"
- Mobile App: **Florida Tax (FL Tax)** mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do **not** need to keep a copy of the customer's *Florida Annual Resale Certificate*.