



OFFICE OF COMPTROLLER

ORANGE
COUNTY
FLORIDA

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**TOURIST DEVELOPMENT TAX INFORMATION NOTICE #03-001
MINIMUM PENALTY INCREASE**

September 1, 2003 - Legislation passed in the 2003 legislative session provides for increased minimum penalties in all penalty cases. This change is effective beginning with the June 2003 tax return. The County will implement the new minimum penalty for all affected tax returns that are postmarked on or after September 1, 2003.

Under the new law, if a dealer/owner files a late tax return or is late in paying the tax due on a return, a late penalty of 10 percent of the amount of tax owed will be assessed. **A minimum penalty of \$50 will be charged, even if no tax is due.** Previously, a minimum penalty of \$10 was charged, even if no tax was due. Please disregard the current penalty calculation instructions for line 8 of your tax returns for the remainder of calendar year 2003. The new penalty calculation instructions for line 8 are as follows: **IF DELINQUENT, ENTER 10% OF THE TOTAL TAX DUE FROM LINE 6 OR \$50, WHICHEVER IS GREATER.** The new penalty rate will be stated on your tax returns for the 2004 calendar year.

To read more about this change, see Senate Bill 1176. If you have any questions please contact our office at (407) 836-5311 or (407) 836-5774.