



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 07-01

SUBJECT: Tourist Development Tax Revenue Remittances

ISSUE: Identifying Who Must Remit Tourist Development Taxes

DATE: May 10, 2007

Who Must Remit Tourist Development Taxes

Traditional Situation:

Tourist development taxes are paid by the person paying for the rental. The taxes are collected at the time of payment by the individual receiving the payment. The individual receiving the payment for an accommodation located in Polk County, Florida files a tourist development tax return and remits the taxes collected to the Tax Collector's Office.¹

Broker/Agent Involvement:

When a broker/agent has provided the customer with a payment voucher and such voucher is for the gross rental amount (*including broker/agent fees and/or service charges, etc.*), the accommodations provider, upon accepting the voucher, is responsible for remitting the total taxes due on the gross rental amount to the Tax Collector's Office (*including additional provider fees/charges*).² (*Note: When the payment voucher is not for the gross rental amount, the broker/agent is responsible for remitting all tourist development taxes due as described in the above provided Traditional Situation.*)

When a broker/agent has a written agreement with the accommodations provider, which provides that the broker/agent collects and remits the tourist development taxes for their portion of the gross rental amount due (*the broker/agent fees and/or service charges, etc.*), then both the broker/agent and accommodations provider are responsible for remitting their respective portions of the tourist development taxes due to the Tax Collector's Office.³ (*Note: When no written agreement exists, the broker/agent is responsible for remitting all tourist development tax due as described in the above provided Traditional Situation.*)

When Remittances Are Due:

Generally, tourist development tax remittances are due on the first of the month following the month of collection (*month in which the customer made their payment*). Remittances not received by the Tax Collector's Office on or before the 20th day of the month following the month in which the collection occurred are delinquent.⁴

¹ Florida Statutes 212.03 (2), 125.0104 (3)(f) and 125.0104 (3)(g)

² Florida Administrative Code 12A-1.61 (5)(e)1

³ Florida Administrative Code 12A-1.61 (5)(e)2

⁴ Florida Statutes 212.11 (b) and 125.0104 (3)(g)