



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 08-04

SUBJECT: Due Dates

ISSUE: When Tourist Development Taxes Are Due

DATE: March 20, 2008

Tourist development tax remittances are generally due on the first of the month following the month of collection from tenants and guests.

Tourist development taxes are considered delinquent if they are not paid/postmarked by the 20th of the month in which they are due to be remitted.¹

If the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns shall be accepted as timely if postmarked on the next succeeding workday.²

However, the Tax Collector's Office may allow quarterly, semiannual, or annual return and payment on accounts where specific criteria are met.³

¹ Florida Statute 211(1)(b)

² Florida Statute 212.11(1)(e)

³ Florida Statute 212.11(1)(c)