

## **TOURIST DEVELOPMENT TAX**

The Taylor County Board of County Commissioners has adopted a Tourist Development Tax on each transient accommodation in Taylor County. The Tourist Development Tax is administered by the Tax Collector's Office.

Transient accommodations are living quarters or other accommodations in any hotel; apartment hotel; motel; resort motel; apartment motel; rooming house; mobile home park; recreational vehicle park; including each site; rental house, or condominium, that is rented for a period of six months or less.

The Tourist Development Tax rate is set at 5%. It is an add-on tax, like the state sales tax, and is collected from the tenant at the time rent or accommodation charges are collected.

The owners of the listed properties, as well as applicable property managers or operators of such facilities, are responsible for collecting the tax from their tenants and remitting said tax to the Taylor County Tax Collector.

Tourist Development Taxes are remitted monthly, with payments due on the 1st of the month following collection from tenants, and are considered delinquent if not paid or postmarked by the 20<sup>th</sup> of the month.

## **TOURIST TAX ON SHORT TERM RENTAL PROPERTIES**

(Rentals of 6 MONTHS OR LESS)

1. For RV and Mobile Home Parks with 5 or more units, contact The County Administrative Office at 850-838-3500 and the Florida Dept. of Health at 850-584-5087.

For rentals other than RV's and mobile homes, Contact the Florida Department of Business and Professional Regulation to determine if you are required to obtain a license from their department. They are located at 2601 Blair Stone Rd. Tallahassee FL 32399 or call 850-487-1395. You can visit their website at [www.myfloridalicense.com](http://www.myfloridalicense.com)

2. Obtain a State Sales Tax Number from the Florida Department of Revenue: at 2410 Allen Road, Tallahassee, FL 32312-2603 or call 850-488-9719 or visit their website at [www.floridarevenue.com](http://www.floridarevenue.com).
3. Obtain Fictitious Name from the Florida Department of State. You can apply online at [sunbiz.org](http://sunbiz.org) or reach them by phone at 850-245-6000. If your business is Incorporated or an LLC, you would not be required to have a Fictitious Name.
4. Completed Tourist Development and Business Tax Applications along with Business Tax Application fee. These applications are also available for download on our website at [www.taylorcountytaxcollector.com](http://www.taylorcountytaxcollector.com)

Once we have these required permits and completed applications, we will issue a business tax receipt and open the Tourist Development account. If you have any questions, please call our office at 850-838-3580.

**TAYLOR COUNTY TOURIST DEVELOPMENT TAX APPLICATION**  
TAYLOR COUNTY TAX COLLECTOR-P.O. BOX 30 PERRY, FL 32348 (850) 838-3580

BUSINESS NAME \_\_\_\_\_ OWNER'S NAME \_\_\_\_\_

CONTACT'S NAME \_\_\_\_\_ TELEPHONE# \_\_\_\_\_

FAX# \_\_\_\_\_ MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHYSICAL ADDRESS \_\_\_\_\_

DOES THIS PROPERTY HAVE HOMESTEAD EXEMPTION YES \_\_\_\_\_ NO \_\_\_\_\_  
(PER FLA. STAT. 196.061, RENTAL PROPERTIES SHALL NOT HAVE HOMESTEAD EXEMPTION)

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

FEI# \_\_\_\_\_ SS# \_\_\_\_\_ FL SALES TAX# \_\_\_\_\_

OCCUPATIONAL LICENSE # \_\_\_\_\_ REAL ESTATE PARCEL # \_\_\_\_\_

PERSONAL PROPERTY ACCOUNT # \_\_\_\_\_ BEGINNING DATE \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_ WEBSITE ADDRESS \_\_\_\_\_  
(required) (optional)

**TYPE OF RENTAL FACILITY**

\_\_\_ APARTMENT \_\_\_ CAMPGROUND \_\_\_ CONDOMINIUM \_\_\_ HOTEL \_\_\_ MOTEL \_\_\_ ROOM

\_\_\_ MOBILE HOME PARK \_\_\_ RV PARK \_\_\_ HOUSE \_\_\_ BED & BREAKFAST \_\_\_ OTHER

NUMBER OF UNITS \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

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**IF YOU DO NOT QUALIFY FOR TOURIST DEVELOPMENT (You Have No Transient Rental) PLEASE SIGN BELOW.**

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_