

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 20th of the month.

TOURIST TAX ON SHORT TERM RENTAL PROPERTIES

(Rentals of 6 MONTHS OR LESS)

- 1. Obtain a license from Florida Department of Business and Professional Regulation: at 7946 Front Beach Road, Panama City, FL 32407-4817 or call 850-487-1395. You can visit their website at 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.**
- 3. Obtain Fictitious Name from the Florida Department of State. You can apply online at 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**

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 _____

CITY _____ STATE _____ ZIP _____

FEI# _____ SS# _____ FL SALES TAX# _____

OCCUPATIONAL LICENSE # _____ REAL ESTATE PARCEL # _____

PERSONAL PROPERTY ACCOUNT # _____ BEGINNING DATE _____

EMAIL ADDRESS _____ WEBSITE ADDRESS _____

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 _____

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

Signature _____ Title _____ Date _____