



January 3, 2022

To Whom It May Concern,

This correspondence is being sent to remind you that as a property owner or property manager in Highlands County, you have the responsibility to collect and remit Tourist Development Taxes (TDT) when applicable. If you are with an HOA, please share this with your owners.

Anyone who offers accommodations for short term rental (six months or less) is required to collect Tourist Development Tax from the guest when rent or accommodation charges are collected. TDT is 4% of total taxable rental receipts. It is an add-on tax and **MUST** be paid to the Florida Department of Revenue (FDOR) in addition to state sales tax.

Accommodations subject to the tax include privately owned homes, hotels, apartments, motels, fish camps, resort motels, lodges, rooming houses, tourist or trailer camps, multiple-unit structures, mobile homes, trailers, single-family dwellings, lake houses, cottages, condominiums, recreational vehicles, RV spaces, and any and all other vehicles or structures offered to the public to be a place of living/sleeping accommodation.

The Tourist Development Tax strengthens our local economy by supporting Highlands County's tourism industry. Tourism boosts local revenues, creates jobs, helps support infrastructure improvements, and plants a sense of cultural exchange between visitors and local citizens.

All collections of the Tourist Development Tax must be remitted to the Florida Department of Revenue as required by **Highlands County Ordinance 17-18-09 Section 8-221**. When remitting the tax, remember to include this amount under "Transient Rentals" on the Sales and Use Tax Return (DR15) provided by the FDOR (phone: 850-488-6800).

The TDT funds collected for Highlands County are remitted from Florida Department of Revenue to the Highlands County Tourist Department. To find out how the funds are used, please visit www.VisitSebring.com or attend Highlands County's next Tourist Development Council Quarterly Board Meeting on Thursday, January 27, 2022 at the Highlands County Commission chambers (600 S. Commerce Avenue in Sebring) starting at 8:15 AM.

For questions about TDT payments, please call FDOR directly at (850) 488-6800.

Sincerely,

Highlands County Office of Tourism Development
On behalf of the Highlands County Board of County Commissioners

Frequently Asked Questions

What is the Tourist Development Tax?

Tourist Development Tax (TDT), also referred to as a Bed Tax, is a 4% tax on the total rental amount collected from every person or other party who rents, leases, or lets for consideration living quarters or accommodation in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominiums for a period of 6 months or less. This tax collection is authorized by Florida Statute 125.0104. The local Tourist Development Tax of 4% is in addition to the State of Florida Sales and Use Tax remitted to the Florida Department of Revenue.

Who must pay Tourist Development Tax?

Any person who rents or leases any accommodation for six months or less must collect from the tenant, Tourist Development Tax and Florida Sales Tax along with the rent payment. A sales tax return and payment are due on the first day of the following month in which rent was collected and is considered delinquent if not paid/postmarked by the 20th of that month.

What are the responsibilities of Managers and/or Owners of rental property?

Managers and/or owners of rental property are responsible for collecting, accounting for, and remitting Tourist Development Tax from their guest to the Florida Department of Revenue. A tax return including remittance must be filed monthly, unless a quarterly reporting period has been established.

Who is exempt from paying Tourist Development Tax?

Anyone who has entered into a bona fide written lease in excess of six months (181 days) is exempt from the Tourist Development Tax. If there is not a written agreement, the owner is required to collect and remit the Tourist Development Tax for the first six months. The seventh month and every month thereafter will be exempt provided the renter continuously resides at the same location.

Anyone who is exempt from paying State Sales Tax is also exempt from Tourist Development Tax. These classifications include full-time students, active-duty military personnel, churches and non-profit organizations that have a certificate of exemption issued by the Florida Department of Revenue.

Who do I contact about paying Tourist Development Tax?

Contact the Florida Department of Revenue Tax (850) 488-6800.