

**Collier County Tourist Tax Information**  
<http://www.colliertax.com/ttax.html>

It is the responsibility of owners and rental agents to collect a tourist tax on all accommodations that are rented for six (6) months or less.

Not paying or collecting tourist tax is a criminal tax violation.

**Taxable Accommodations**

Collier County Ordinance 2005-43 levies a four (4%) percent Tourist Development Tax on all rental income received from accommodations rented for six (6) months or less.

These include living quarters in hotels; apartment-hotels; motels; resort motels; rooming houses; tourist or trailer camps; cooperatively owned apartments; multiple-unit structures; mobile homes; trailers; single-family dwellings; beach houses; cottages; and condominiums.

In addition to this "Bed Tax" the State of Florida levies a six (6%) Sales Tax on this income. Contact them at 239-434-4858 for details.

**Collection of the Tourist Tax**

Every owner of a short-term accommodation is required to register with the Collier County Tax Collector. After completing the registration process, an account number will be assigned and a supply of Tax Return forms will be provided to the account holder.

If a Real Estate Agent is engaged, the AGENT has the responsibility of collecting and remitting the Tax to the office of the Collier County Tax Collector in a timely manner. The Agent must reference their client's individual account number when remitting their client's Tourist Development Tax.

To begin the Application process – please call (239) 252-TTAX (8829), write to the Collier County Tax Collector's Office, or email your request to:  
touristtax@colliertax.com

**Benefits to Owners or Agents**

If the tax is remitted on time there is a 2.5 (2.5%) percent "collection allowance" adjustment up to a maximum of \$30.00 subtracted from the TAXES collected.

This adjustment is compensation to owners and agents for collecting these taxes. Line-by-line instructions are provided on the back of the Tax Return to help calculate this figure.

## **Remittance of the Tourist Tax**

Taxes are to be remitted to Collier County monthly. They are due on the first of the month following the collection period. They are delinquent and penalized if not post-marked by the 20th day of that month.

Three exceptions to this reporting schedule exist.

- 1) A QUARTERLY payment may be authorized when the tax collected within the quarter is \$100 or less. Remittance dates are January, April, July, and October.
- 2) A SEMIANNUAL payment may be authorized when the tax collected is \$300 or less for a six-month period. Remittance dates are April and October.
- 3) A SEASONAL (ANNUAL) payment may be authorized when accommodations are rented seasonally for the total period of three (3) months or less. The remittance date is in April. These payments are delinquent if not post-marked by the 20th day of the remittance month.

Once you have been assigned to a reporting schedule, A RETURN MUST BE SUBMITTED EVEN IF NO TAXES WERE COLLECTED FOR A SCHEDULED REPORTING PERIOD.

## **Rental Record Audits**

The Collier County Tax Collector will send written notification at least 30 days prior to any audit and the auditor will confirm by telephone.

All records that substantiate rentals for six (6) months or less, including guest checks, ledgers, sales tax payments, and federal income returns may be audited.

Records must be maintained for a period for three (3) years and made available at the place of business. Any records located outside Collier County must be returned to Collier County prior to the scheduled audit.

## **Penalties for Non-Compliance**

Penalties can be costly if the tax payment is not remitted properly and on time. The following penalties apply if the tax return is delinquent.

- No collection allowance
- A penalty of ten (10%) percent for each thirty (30) days or fraction thereof - up to a maximum of fifty (50%) percent.
- Upon receipt of payment, interest is calculated by our office using a fluctuating rate of interest determined by the Florida Department of Revenue. The rate of interest is established semi-annually.

Fraud is dealt with severely, according to the provisions and the maximum extent of Florida law.

### **Enforcement Procedures**

In addition to criminal sanctions, the Collier County Tax Collector is empowered, and has a duty to issue a warrant for the full amount of any tax that becomes delinquent or is otherwise in jeopardy.

The full amount includes interest, penalties, and cost of collections. The warrant is directed to the Sheriff and recorded in county public records.

The amount of the warrant becomes a lien on any real property of the taxpayer in the same manner as a recorded judgment.

The Collier County Tax Collector may issue a tax execution to enforce the collection of taxes imposed by the ordinance and deliver it to the Sheriff for service. The Tax Collector may also issue and serve a writ of garnishment.

E-mail your question to: [touristtax@colliertax.com](mailto:touristtax@colliertax.com)

Or call 239-252-TTAX (8829)

or write to

Collier County Tax Collector,

3291 Tamiami Trail East

Naples, FL. 34112-5758.

### **Common Criminal Tax Violations**

(as a result of failing to collect and/or pay tourist taxes)

1. Theft of State Funds - Section 212.15(2) Fla Statute
2. Refusal to File Returns and Pay Taxes Due - Section 212.14(3) Fla Statute
3. Failure to Register - Section 212.18, Fla Statute
4. Failure to File Six Consecutive Returns - Section 212.12(2)(c), Fla Statute (2003)
5. False or Fraudulent Return - Section 212.12(2)(d), Fla Statute (2003)
6. Fraudulent Claim of Exemption - Section 212.085, Fla Statute

### **Tourist Development Criminal Tax Violations**

125.0104(8)M1 Failure or Refusal to Collect

M1 Absorbing Tax

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083

## **FAQs**

**Q:** Who actually pays the Tourist Development Tax?

**A:** Any renter who resides for 6 months or less. It is the owners responsibility to collect the 4% Tourist Tax and submit it to the Collier County Tax Collector.

**Q:** Is the 4% Tourist Development Tax the only tax due on short-term rentals?

**A:** No, there is also a 6% State Sales Use tax, payable to the Department of Revenue, for the State of Florida. You can call them at (239) 434-4858 or 1-800-352-3671 for details.

**Q:** Is the Tourist Development Tax enforced?

**A:** Yes, the Tourist Development Tax, Ordinance 2005-43, is enforced by the Collier County Tax Collector. It is considered a violation if the owner does not collect and remit this tax. Among other statutory remedies, a Warrant can be issued and filed in Collier County. This will create a lien against the taxpayer's property.

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of the subsection is guilty of a misdemeanor of the first degree, punishable as provided in s 775.082 or s.775.083.

**Q:** If I only rent to relatives or friends do I charge them Tourist Tax?

**A:** Yes, if you receive money or any other form of compensation in lieu of rent, you are required to collect the Tourist Tax. This is based upon the amount of rent paid, or upon fair market value of the rent.

**Q:** If I rent to a Florida resident do I still collect the Tourist Development Tax?

**A:** Yes, if you are renting on a short term basis.

Q: How do I get the proper forms for submitting the Tourist Development Tax?

A: Call the Collier County Tourist Development Tax department at (239) 252-TTAX (8829) and request an application. For your convenience, tourist tax registration application is now available online. [Click here.](#)

Q: When is the Tourist Development Tax due?

A: There are four reporting frequencies: monthly, quarterly, semi-annual, or annually. Each has specific qualifications. Businesses report on a monthly basis. Businesses with limited activity, based on volume, can qualify to report on a quarterly basis. The semi annual reporting frequency is assigned to accounts who rent throughout the year (both summer and winter rentals.) The reports for semi annual accounts are due in October (for their summer rentals) and April (for their winter rentals.) Most individuals, who rent only during the season, qualify for an annual payment plan. For individuals assigned to the annual plan, the payment is due on April 20th.

Q: Will forms be sent to me when my Tourist Tax is due?

A: We do not automatically send forms. There is a place on each Tourist Tax Return for you to circle YES, if additional forms are needed. Please allow two weeks for delivery.

Q: If I do not have any renters for a report period, what should I do?

A: To avoid penalties, you must file for each collection period assigned to you - even if no tax is due. A zero return must be submitted by the due date.

Q: Who do I notify if I have changes to my account, such as an address change, if I have sold my property, or if I am no longer renting?

A: There are three (3) agencies you are required to notify **IN WRITING**, when there are ANY changes to your account.

Collier County Tax Collector  
3291 E Tamiami Trail  
Naples, Florida 34112-5758  
(239) 252-TTAX (8829)

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Florida Department of Revenue  
3073 Horseshoe Dr S Suite # 110  
Naples, FL. 34104-6145  
(239) 434-4858 or 1-800-352-3671

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Collier County Property Appraiser  
Attn: Personal Property  
3950 Radio Rd  
Naples, FL. 34104  
(239) 252-8145

**WHEN YOU MAKE ANY CHANGES TO YOUR ACCOUNT - PLEASE USE THE ACCOUNT NUMBER ASSIGNED FOR EACH SPECIFIC AGENCY INVOLVED.**

Q: If I use a Rental Agency or Realtor do I need a Tourist Tax account number?

Yes, every owner of a short-term accommodation is required to register with the Collier County tax collector. If a real estate agent is engaged, the agent has the responsibility of collecting and remitting the taxes to the office of the Collier County tax collector in a timely manner. The agent must reference their client's individual account number when remitting their client's tourist development tax.

Q: I use a Rental Agency but occasionally I rent on my own, do I need a Tourist Tax number?

A: Yes, you will need a number assigned to you personally for the times you rent your property yourself. Always notify the Collier County Tourist Tax Office if you are not renting under your personal account number.

