

Frequently Asked Questions

A Dealer always handles my rental property. Do I need to apply for a TDT account number?

No, The **Dealer** is required to have their own TDT tax account number, and must submit your tax in a consolidated return, which includes the rental properties of all their clients. However, you should be aware that if the **Dealer** fails to **collect** and **remit** the **tax**, after all provisions under the law have been pursued, then the **owner** is ultimately **responsible** for the payment of the **tax**.

If I utilize a Dealer but also rent on my own, must I have my own tax account number?

Yes, you will need an account number, since you will be responsible for collecting, reporting, and remitting the tax during those months in which the property was rented without the use of a Dealer.

As a prospective taxpayer, what should I do?

Complete the applicable Application and return it to Lee County Clerk of Court. Upon receipt, we will activate an account number and you will be provided with a user name and password, as well as information about how to complete your return and pay online.

I only rent property at certain times of the year-- for example, from January through March. Am I required to fill out an application and pay the tax?

Yes. The Lee County Tourist Development Tax has made provisions for seasonal renters to simplify the payment of the tax. Seasonal renters submit tax returns annually. See **Application** for filing options.

If I rent to a resident of Florida or to a Lee County resident, do I have to collect the tax, since the renters are not tourists?

Yes, this is a "bed tax", and is applicable to all transient guests, whether or not they are residents of Florida or Lee County.

Must I, as a homeowner, charge Tourist Development Tax on my own residence, or other units that I own?

Yes, you must charge the 5% Tourist Development Tax, as well as the Florida Sales Tax (6.5%). Please contact the Florida Department of Revenue Fort Myers Service Center for information on Sales Tax. (239) 338-2400
2295 Victoria Avenue, Suite 270 Fort Myers, FL 33901

My property is used by family and friends at times during the year. Am I required to collect the tax from them?

Yes. If you collect rent from them, or accept any form of compensation in lieu of rent, you are required to submit a tax return. Collect and remit the resort tax based upon the rent paid, or upon the fair market value of the compensation received in lieu of rent.

What is the purpose of the tax?

Tourist Development Tax is used for:
53.6% - advertising and promotion (VCB operations and Lee County Sports Authority operations)
26.4% - beach and shoreline improvements and maintenance
20.0% - stadium debt service (includes debit payments for the Lee County Sports Complex and JetBlue Park, as well as major maintenance for both the City of Palms Park and the Lee County Sports Complex)

Advertising a short term rental on an online site?

If your short term rental is listed on an online website such as FlipKey or Craigslist, you must collect and remit tourist tax on the gross rent received. If you advertise your rental on Homeaway, VRBO, VacationRentals, Airbnb or misterb&b, they will collect and remit taxes on your behalf for those rentals. If you advertise on other websites and/or you handle short term rentals without using a Dealer, you are required to register and remit tourist tax to our office.

Tourist Development Tax (TDT) is the revenue asset of Lee County at the time of its collection.

Any dealer collecting the TDT is required to remit these tax revenues directly to the Lee County Board of County Commissioners, by the 20th day of the month following the rental period collected, as required by Florida Statutes 212.03(2) and 125.0104 (3)(f)(g).

Any Dealer who willfully makes a false or fraudulent return; fails to submit six consecutive returns; attempts in any manner to evade the tax by failing to disclose and remit the taxes; and/or diverts or converts tax monies to their own use or the benefit of others, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor or felony, punishable as provided in Sections 212.12, 775.082, 775.083, Florida Statutes.

Which renters, if any, are exempt from the tax?

Those who have signed a bona fide written lease in excess of 6 months and one day, or have paid the tax continuously month-to-month for the first 6 months without a lease, are exempt. Exempt status with the State of Florida Department of Revenue Sales & Use Tax is also exempt from Lee County Tax.

Lee County 5% Tourist Development Tax on Short-Term Rentals



Lee County Clerk of Courts Inspector General Department Tourist Development Tax

Tourist Tax Collections: 239-533-2190

Tourist Tax Audit: 239-533-5427

Email: TouristTax@LeeClerk.org

Email: TouristTaxAudit@LeeClerk.org

Website: www.LeeClerk.org

WHO MUST PAY THIS TAX?

Tourist Development Tax is a 5% tax on the gross rental amount. The **Dealer** is responsible to collect and remit the tax from any person or other party who rents, leases, or lets for consideration living quarters or accommodations for a period of six (6) months or less. If the Dealer fails to collect and remit the tax, after all **provisions** under the law have been pursued, then the owner is ultimately responsible for the payment of the tax.

A "**dealer**" is: property manager, rental agent, individual, owner, person, firm, corporation, realtor, real estate agent, condo association agent, homeowner association agent, landlord, etc..... This is not a complete and exhaustive list of what is or may be defined as a "Dealer."

The following are examples of residential real property rentals that are subject to Tourist Development Tax per **Florida Admin Code 12A-1.061**: Apartment- hotel, Apartment-motel, Beach house and cottage, Condominium, Cooperatively owned apartment, Hotel, Mobile Home, Motel, Multiple-unit structure, Resort motel, Rooming house, Single family dwelling, Tourist or trailer camp, Trailer, Vacant land for temporary living quarters. This is not meant to be a complete or exhaustive list.

What is Taxable?

FAC 12A-1.061 stipulates that the collection and remittance of the Tourist Development Tax (5%) applies to rental charges or room rates defined as the **total consideration** received solely for the use or possession, or the right to the use or possession, of any transient accommodation. This includes any charge or surcharge to a guest or tenant for the use of items or services that are **required** to be paid by the tenant as a **condition** of the use or possession of a short term rental.

Such charges, even if paid to third parties, include but are not limited to the following named fees: Rental rate, cleaning, in room safe, administration, registration, resort, golf transfer, membership, community/homeowner association application, amenity, maintenance, electricity (a reasonable cap) withheld from security deposit and damage insurance policies.

COLLECTION ALLOWANCE:

To compensate for collecting the Tourist Development Tax, an allowance of 2.5% of the amount of tax due (first \$1,200.00) may be deducted from the tax remitted **on time** and paid **online** (maximum of \$30.00)

WHEN ARE TAXES DUE?

Taxpayers are required to submit a return regardless of the amount of collection (including zero tax returns). Tax returns are due on the 1st of the month and are considered delinquent and subject to penalties if paid after the 20th of the month in which they are due or not submitted. Taxes **must** be paid **online** and **on time** to receive the **Collection Allowance**. **If you elect to mail in payment:** Must be in the form of a Check or Money Order and include the following: Nine (9) digit routing number, payable in US Dollars and drawn on a US Bank.

ACCOUNT STATUS

Written or email notification is required for the following:

- Mailing, email or phone number updates
- Change of filing frequency status
- Sale of rental property
- Close Account
- Log on information, username and passwords

AUDIT PROCEDURES

The Inspector General Department is assigned with the compliance, enforcement and audit functions associated with the collection and remittance of the Tourist Development Tax. A written notification is sent at least 30 days prior to a Tourist Development Tax audit. The assigned auditor confirms details with the taxpayer at least 10 business days in advance of the prescheduled audit.

REQUIRED RECORDS FOR AUDIT

All records that substantiate transient rentals including: guest checks, general ledgers, sales tax returns, bank statements, Federal income tax returns, sale/lease contracts, Exemption Certificates, etc. The records must be made available at the place of business. Lee County Ordinance 13-14 states that "Only records, receipts, invoices and related documentation which are available to the auditor when such auditor begins shall be deemed acceptable for the purposes of conducting such audit." The Dealer must provide **all** required rental property information. There are two accepted methods of providing. 1. Excel spreadsheet in the required format, detailed instructions provided. 2. Dealer add online directly to their TDT account using provided log on information.

Any records located outside Lee County, must be made available for inspection in Lee County prior to the audit.

Maintain all records for a minimum of three years.

LATE FEES: PENALTIES and INTEREST

If returns and payments are not postmarked or paid online on or before the 20th, a late penalty is assessed Minimum of \$50 up to Fifty percent (50%) of tax due.

Interest is accrued for each day that the tax due is delinquent. Effective January 1, 2000, a floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in Section 213.235 Florida Statutes.

* "**Noncompliant filing event**" means a failure to timely submit a complete and accurate return or a failure to timely pay the amount of tax reported on a return required by chapter 212.03 and 125.0104.

** "**Extraordinary circumstances**" means the occurrence of events beyond the control of the taxpayer, such as, but not limited to, the death of the taxpayer, acts of war or terrorism, natural disasters, fire, or other casualty, or the nonfeasance or misfeasance of the taxpayer's employee or representatives responsible for compliance with the provisions of chapter 212. With respect to the acts of an employee or representative, the taxpayer must show that the principals of the business lacked actual knowledge of the noncompliance and that the noncompliance was resolved within 30 days after actual knowledge.

Dishonored Payments

An NSF fee will be charged for the collection of dishonored checks, e-checks, ACH or other orders for the payment of Tourist Development Taxes.

The fee is:
\$25 if the face value does not exceed \$50
\$30 if the face value is more than \$50 but does not exceed \$300
\$40 if the face value is more than \$300 but does not exceed \$800
Five percent (5%) of the face value if it exceeds \$800

The tax is also referred to as:

Resort Tax
Bed Tax
Transient Rental Tax
Short Term Rental Tax