

IMPORTANT CHANGES REGARDING THE COLLECTION OF THE TOURIST DEVELOPMENT TAX

Since January 1, 1992, The Tourist Development Tax has been collected locally by the Tax Collector for Hillsborough County. The Hillsborough County Board of County Commissioners has adopted an ordinance that provides for the local administration, collection and enforcement of the tax. Since October 1995, the tax has been 5%.

Applications (see next page) must be submitted for each rental property that you own or operate in order to receive a sufficient number of tax return forms. Realty "agents" may submit one application and a list of properties managed.

WHO COLLECTS THIS TAX FROM THE TOURIST?

All owners and operators of living quarters and accommodations in a hotel, apartment-hotel, motel, resort motel, apartment-motel, rooming house, tourist or travel camp, condominium, cooperatively-owned apartment, mobile home, trailer, single or multiple-unit dwelling, beach house, cottage or any other sleeping accommodation **THAT IS RENTED FOR SIX MONTHS OR LESS** are subject to the tax on transient rentals which must be collected from tenants or guests and remitted to the Hillsborough County Tax Collector.

WHAT DO OWNERS AND OPERATORS RECEIVE FOR COLLECTING THE TAX?

To compensate owners and operators for the collection of taxes from their guests and tenants, owners and operators are entitled to an allowance of 2.5% of the first \$1,200 of tax collected (\$30.00 maximum), provided the tax is remitted on time.

HOW OFTEN AND WHERE ARE THESE TAXES REMITTED?

Taxes are remitted monthly to the Hillsborough County Tax Collector. They are due on the first day of the month following collection from your tenants and guests and are considered delinquent if not remitted on or before the 20th of the month following the month of collection; if the 20th falls on a Saturday, Sunday or federal or state legal holiday, the returns are timely if postmarked on the next succeeding workday.

WHAT ARE THE PENALTIES FOR NONCOMPLIANCE?

Penalties can be costly if the tax payment is not remitted properly and on time.

- No collection allowance.
- A penalty of \$50.00 or 10% of the tax due, whichever is greater.
- Interest is accrued at a floating rate times the tax due for returns postmarked after the due date.
- The charge for a returned check is \$25.00.

WHAT RECORDS ARE REQUIRED IN CASE OF AN AUDIT?

All Tourist Development Tax records must be retained for five years and made available for audit at the place of business. Any business dealing in guest/tenant/transient accommodations is responsible for collecting and remitting this tax and for maintaining records such as guest checks, general ledgers, sales tax payments, Federal income tax returns, etc. Any records located outside the county must be returned to the audit site prior to the audit.

**DOUG BELDEN
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APPLICATION FOR HILLSBOROUGH COUNTY TOURIST DEVELOPMENT TAX NUMBER

1. RENTAL PROPERTY INFORMATION

PROPERTY NAME
ADDRESS
CITY STATE ZIP
COUNTY
AREA CODE + TELEPHONE NUMBER

2. OWNER INFORMATION

NAME
ADDRESS
CITY STATE ZIP
AREA CODE + TELEPHONE NUMBER
E-MAIL

3. CONTACT INFORMATION

NAME/TITLE
AREA CODE + TELEPHONE NUMBER

4. BANK INFORMATION

NAME
ADDRESS
CITY STATE ZIP
AREA CODE + TELEPHONE NUMBER
ACCOUNT NUMBER

5. TYPE OF BUSINESS ORGANIZATION

<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP
<input type="checkbox"/> TRUST	<input type="checkbox"/> PROFESSIONAL ASSOC.
<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> OTHER _____

6. TYPE OF RENTAL

<input type="checkbox"/> APARTMENT	<input type="checkbox"/> MOBILE HOME PARK
<input type="checkbox"/> BED & BREAKFAST	<input type="checkbox"/> PROPERTY MANAGEMENT
<input type="checkbox"/> CAMPGROUND	<input type="checkbox"/> SINGLE FAMILY DWELLING
<input type="checkbox"/> CONDOMINIUM	<input type="checkbox"/> OTHER _____
<input type="checkbox"/> HOTEL/MOTEL	

7. NUMBER OF RENTAL UNITS _____

8. RENTAL STATUS (please check only one)

ACTIVE
DATE FIRST RENTED _____ (MM/DD/YYYY)

INACTIVE
FROM _____ TO _____

9.

FEDERAL ID NUMBER
FLORIDA SALES TAX NUMBER

10. APPLICANT'S SIGNATURE

SIGNATURE
DATE (mm/dd/yyyy)

FOR OFFICIAL USE ONLY

ACCOUNT NUMBER	_____
DATE SET UP	_____
INITIALS	_____