

WHAT RECORDS MUST BE KEPT?

All records that substantiate transient rentals including guest checks, general ledgers, sales tax payments, Federal income tax returns, etc. **All** tourist development tax records must be kept and maintained for three years and made available for audit at the place of business. Any records located outside the county must be returned to the audit site prior to an audit.

Fraud will be dealt with severely in accordance with the provisions and to the fullest extent of Florida Law.

WHAT IS THE AUDIT PROCEDURE?

The Charlotte County Tax Collector Internal Audit Division will **send written notification at least 30 days prior** to any audit. In addition, the assigned auditor will telephone to confirm the audit three working days in advance. If you have sold or are no longer renting the property, please notify us so we can close your account.

If you have questions, please call 941-743-1350 or you may visit our web site at:
<https://taxcollector.charlottecountyfl.gov/tourist-tax>

Vickie L. Potts Charlotte County Tax Collector Offices

Murdock
18500 Murdock Circle
Port Charlotte, FL 33948

Punta Gorda
410 Taylor Street
Punta Gorda, FL 33950

Englewood
6868 San Casa Drive
Englewood, FL 34224

Office Hours Mon-Fri 8:00am-5:00pm

Port Charlotte
21229 Olean Blvd Ste B
Port Charlotte, FL 33952

Office Hours Mon-Fri 8:30am-5:30pm

CONTACT INFORMATION

Charlotte County Tax Collector
<http://taxcollector.charlottecountyfl.gov>
(941)743-1350

Department of Revenue (DOR)
<https://myflorida.com/dor>
1(850) 488-6800

Charlotte County Business Tax Receipt
<https://taxcollector.charlottecountyfl.gov/business-tax> (941)743-1350

Department of Business & Professional Regulation:
<http://www.myfloridalicense.com/dbpr/>
1(850)487-1395

LOCAL OPTION TOURIST DEVELOPMENT TAX



VICKIE L. POTTS CHARLOTTE COUNTY TAX COLLECTOR

ENFORCEMENT AND AUDIT BY:
CHARLOTTE COUNTY
TAX COLLECTOR

WHAT IS THE TOURIST DEVELOPMENT TAX?

The tourist development tax is a 5% charge on the revenue collected on the rental of living quarters or accommodations in a hotel, apartment, motel, vessel, condominium mobile home, time-share, beach house cottage, single or multi-family dwelling that are rented for a period of six months or less.

This is in addition to the state sales tax due to the Department of Revenue of 7%. **This is under the authority of Florida Statute 125 and County Ordinance 90-17.**

WHO IS RESPONSIBLE FOR COLLECTING THIS TAX?

All owners and/or operators of the above mentioned facilities are subject to tourist taxes and must collect these taxes from their tenants or guests and remit them to the Charlotte County Tax Collector. **You must register.**

REQUIREMENTS TO OBTAIN A TOURIST DEVELOPMENT ACCOUNT

***DOR**- Sales Tax Registration Number

***DBPR**-Vacation Rental License

***Tax Collector** – Local Business Tax per County Ordinance number 2008-037

***Tax Collector**– Tourist Development Tax Account Registration

WHEN ARE THESE TAXES TO BE REMITTED?

These taxes shall be remitted to the Tax Collectors Office Monthly, Quarterly or Semi-Annually. All reporting periods are due by the 20th day of the month following the collection from your tenant or guest. They are considered **delinquent if not postmarked by the 20th.**

REPORTING PERIODS

Monthly– January-December

Quarterly- March, June, September, December
January, February, March-(**March**)
April, May, June-(**June**)
July, August, September-(**September**)
October, November, December-(**December**)

Semi-Annually- March and September
October-March report on (**March**)
April-September report on (**September**)

Note: You must still report a \$0.00 if you do not have any Rental Income to report.

WHAT DO YOU RECEIVE FOR COLLECTING THE TAX?

To compensate owners and operators for the collection of taxes from their tenants and guest, the owners/operators are entitled to keep an allowance of 2.5% of the first \$1,200.00 of the tax due (**up to a maximum of \$30.00**), **provided the tax is filed on-line**. If the tax is filed in person or by mail no allowance will apply.

WHAT ARE THE PENALTIES FOR DELINQUENCY OR NON-COMPLIANCE

If the return and payment are not **postmarked** by the 20th of the month following the reporting period additional **penalties and interest are assessed**. The penalty is 10% of the tax due for each month or fraction of a month that the return is delinquent. The penalty is a minimum of \$50.00, up to a maximum of 50% of the tax due. The interest rate is accumulated monthly and is variable. You will need to contact our office for instructions. Pursuant to Florida Law, you have 15 days from the receipt of this notice to tender payments of the full amount of such check plus a service charge of \$25 to \$40 or an amount of up to 5 percent of the face amount of the check, whichever is greater, and incurred bank fees.

ARE THERE EXEMPTIONS?

Anyone who has entered into **a bona fide written** lease in excess of six months is exempt from sales tax and tourist development tax on the lease payments. Anyone exempt from paying **State Sales Tax by the Department of Revenue, is also exempt from the Tourist Development tax**. If there is no written lease, the owner is required to collect and remit state sales tax and tourist tax for the first six months. The seventh month and every month thereafter will be exempt as **it is the same renter at that address.**