

Charles W. Thomas
pinellas county tax collector

THE TOURIST DEVELOPMENT TAX

WHAT IT IS

The tourist development tax is a local tax on short-term rentals which is authorized and governed by Florida Statute 125.0104. As it applies exclusively to the rental of living quarters or accommodations for a term of six months or less, it has been nicknamed the "bed tax." In Pinellas County, the tourist development tax rate is 6%.

HOW IT'S USED

Most importantly, tourist development taxes collected here, stay here. They are used to market our area as a top vacation destination, aid with the construction of stadiums and museums, and provide funding for beach renourishment. There are over 35 miles of fine white sandy beaches in Pinellas County, making our area a very popular vacation destination for tourists. Also, our beaches play a vital role in the marine environment, with sea turtles, nesting birds, and other wildlife that are dependent on the beach for survival. Therefore, our beaches are constantly monitored for beach erosion because the preservation of our beaches is essential in attracting visitors to Pinellas County and maintaining our tourism-based economy. For more information on how tourist taxes are used, see section 118-32 of the Pinellas County Code, www.taxcollect.com/tourist/pinellas-county-code/.

WHO MUST PAY

Operators, managers, and owners of rental properties are responsible for collecting, accounting for, and remitting tourist development tax from their guests to the Pinellas County Tax Collector. Taxes collected become state and county funds at the moment of collection and shall for each month be due to the department on the first day of the succeeding month and be delinquent on the 21st day of such month. All tax returns postmarked after the 20th day of such month are delinquent.

Anyone who has entered into a bona fide written lease for more than six months is exempt from the tourist development tax. If there is no 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 continues to reside at the same location. Anyone who is exempt from paying state sales tax is also exempt from the tourist development tax. Please contact the Tax Collector's office for further clarification of exemptions.

HOW TO REGISTER

Contact our office by phone at 727-464-5007, email touristtax@taxcollect.com or visit our website www.taxcollect.com/tourist to obtain an application.



WAYS TO PAY



ONLINE, GO PAPERLESS!

Sign up to file and pay online by visiting www.taxcollect.com/tourist or calling 727-464-5007.



MAIL

Use the return envelope and make your check payable to Charles W. Thomas, Tax Collector. Write the account number on the memo line of your check.



IN-PERSON

Pay at the Pinellas County Tax Collector's main office in downtown Clearwater.

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We continually pursue organizational excellence. | We empower our workforce to excel.
We serve our customers respectfully, accurately, and professionally. | We provide exceptional stewardship of public funds.

People | Excellence | Accountability | Respect | Leadership | Service

Pinellas County Tax Collector | 315 Court Street, 3rd Floor, Clearwater, FL 33756 | 727-464-5007 | www.taxcollect.com/tourist

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FREQUENTLY ASKED QUESTIONS

As an owner, do I have to charge tourist development tax on rentals of my own residence unit or other units that I own?

Yes, if the rental is for 6 months or less, you must charge the 6% tourist development tax, the 6% Florida sales tax, and the 1% Pinellas local option surtax. For more information on the Florida sales tax and local option surtax, please contact:

Florida Department of Revenue
11351 Ulmerton Road, Suite 220
Largo, FL 33778
www.floridarevenue.com
727-588-6800

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

Yes, this is considered an "accommodation tax" and is applicable to all short-term guests.

Friends and relatives use my property during the year. Am I required to collect the tourist development tax from them?

If you collect rent from them or accept any other form of compensation in lieu of rent, you are required to file a tax return and collect tourist development tax. This tax is based on the amount of rent paid or on the fair market value of the compensation you received in lieu of rent.

A rental agent always handles my rental property. Do I need to apply for a tourist development tax number and submit monthly reports?

In most cases, rental agents have their own tax account number and will submit your tourist development tax information on a consolidated tax return that includes the rental properties of all their clients. You should be aware as the property owner, you are ultimately responsible for paying the required tax. Any failure by your rental agent to pay the tax may result in penalties against you.

If I use a rental agent, but also rent periodically on my own, must I have a tourist development tax account number and submit returns in those months that I rented the property?

Yes, you will need an account number since you will be responsible for collecting, reporting, and remitting the tourist development tax during those months in which the unit is rented without the use of a rental agent.

Is the tourist development tax enforced at the local level? If yes, by whom?

Yes, the tourist development tax is enforced at the local level by the Pinellas County Tax Collector's office.

What remedies does the Tax Collector have available if someone breaks the law and does not collect the tourist development tax or collects the tax but does not report or remit it to the Tax Collector?

Among other statutory remedies, a warrant can be issued and filed in Pinellas County Official Records, creating a lien against the violator's property in Pinellas County. To report violations, please call 727-464-5007.



QUESTIONS?

Visit www.taxcollect.com/tourist or call 727-464-5007



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