

## COLLIER COUNTY TAX COLLECTOR - TOURIST TAX Frequently Asked Questions.

Go to <http://www.colliertax.com/ttax.html> for full information

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 at 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.

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: When is the Tourist Development Tax due?

A: There are four reporting frequencies: monthly, quarterly, bi-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: Whom 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  
3301 Tamiami Trail East Bldg. C-1  
Naples, Florida 34112-4997  
(239) 732-2627

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Community Development & Environment Services  
Attn: Rental Registration  
2800 North Horseshoe Drive  
Naples, FL. 34104-6917  
(239) 213-2975

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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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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?

A: In most cases, rental agencies and realtors have their own account number and must submit your Tourist Development tax under their master account number.

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.