



Mailing Address:

Post Office Box 1835
Tallahassee, FL 32302-1835
(850) 606-4700

www.leontaxcollector.net

TOURIST DEVELOPMENT TAX REGISTRATION

All information below is confidential and is required to process your tourist tax payment. Please see reverse side for applicable Florida Statutes.

Rental Property Name: _____

Physical Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: _____ Fax Number: _____

Please indicate to whom notices should be sent: Facility Owner or Management Company

Email Address: _____

Owner or Management Company Name and Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: _____ Fax Number: _____

*SS Number: _____ or Federal ID: _____

* Denotes - Inclusion under F.S. 119.071(5)(a)1.a(i)

Have you ever applied for a Tourist Development Account Number? Yes No

If applied under a different name, please list name and account number: _____

Reason for filing (check one):

- New Business Change of Ownership
 Name Change Change of Business Location

REQUIRED:

The rental accommodations referenced in this application are:

- Subject to the Tourist Development Tax , or
- Do not engage in short term leasing , or
- Exempt from the Tourist development Tax

(Please check one of the above)

Type of rental facility (e.g. Condo, Apt, Hotel, Motel, etc): _____

Number of Units: _____

**Taxes are due the first of the month following collection and are late after the 20th. (Late fees and penalties will be assessed)*

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

(Any Person who is subject to this tax who fails or refuses to charge or collect and remit this tax, whether personally or through agents or employees, shall be liable for fine and punishment as provided in chapter 212, Florida Statutes.)

PRINT NAME: _____

SIGNATURE: _____

DATE: _____

For Office Use Only

Registration Account Number: _____ DATE: _____

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

Example of how to calculate the Tourist Development tax:

1. Gross Rental Receipts	\$ _____	Enter the total amount of rental for the reporting period.
2. Minus(-) Exempt Rental Receipts	\$ _____	Enter any rental exempt from the Tourist Development tax.
3. (=) Taxable Rental Receipts	\$ _____	Enter amount of taxable rentals (Line 1 minus(-) Line 2).
4. Total Tax Collected 5%	\$ _____	Enter the total of Tourist Tax collected which is 5% of Line 3.
5. Adjustments (if applicable)	\$ _____	Enter any Over/Under Payments from previous reporting periods.
6. Total Tax Due	\$ _____	Enter the total of Line 4, plus/minus(+/-) Line 5.
7. Minus(-) Collection Allowance	\$ _____	Enter 2.5% of first \$1,200.00 of Line 6 if this return is filed within 20 days from the last day of the reporting month, \$30.00 maximum.
8. Plus(+) Penalty	\$ _____	If delinquent, enter 10% of the amount of Line 6 or \$50.00, whichever is greater.
9. Plus(+) Interest	\$ _____	The interest rate is variable. You will need to contact our office at (850) 488-4735 for instructions.
10. (=) Total Amount Due	\$ _____	Enter total due with return, add Line 6, minus(-) Line 7, plus(+) Line 8, plus(+) Line 9.

Summary of the Applicable Florida Statutes

(Pursuant to Chapter 125.0104 and 212, Florida Statutes and Leon County Ordinance Number 11-46)

F.S. 125.0104(8)(a) – Any taxable person (agent or employee) who fails or refuses to charge and collect Tourist Development Tax can be held personally liable for the taxes due and guilty of a misdemeanor.

F.S. 212.10(1) – The purchaser of any business is personally liable for any outstanding Tourist Development Taxes, interest or penalty, not remitted by the seller of the business. Outstanding Tourist Development Tax liability should be considered in the purchase price.

F.S. 212.12(2)(c) – Any person or business who knowingly, and with willful intent to evade taxes, and/or fails to file six consecutive Tourist Development Tax returns is guilty of a third degree felony.

F.S. 212.13(2),(5)(a) – Each dealer shall secure, maintain, and keep a complete record of property leased or rented and shall make the records available for inspection upon 60 days written notification by the Constitutional Tax Collector serving Leon County.

F.S. 212.14(3) – Filing a return not accompanied by a tax payment is evidence of tax evasion.

F.S. 212.15(1) – Tourist Development Tax becomes government funds at the moment the tax is collected from the renter and shall be submitted between the first and twentieth day of the following month. Taxes are considered delinquent if submitted on the 21st day of the month.

F.S. 212.15(2) – Those who unlawfully divert or convert tax monies to their own use or the benefit of others are guilty of theft of state funds.

F.S. 213.50(1) – Any Florida corporation that has an outstanding tax warrant which has existed for more than three consecutive months is subject to revocation of its charter.

For additional information please visit our web site at www.leontaxcollector.net or call (850) 606-4700.