



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-01

SUBJECT: Short-Term Rentals

ISSUE: Real Estate Property Rentals

DATE: January 3, 2005

Short-term Rental Accommodations

An individual or business that rents or leases short-term rental accommodations in Polk County for a period of six months or less (hotels, motels, rental dwellings, vacation homes, etc.) must obtain a Class "B" county local business tax receipt for each rental location.

Individuals renting through companies including but not limited to, Airbnb, Flipkey, HomeAway, or VRBO are required to obtain a Class "B" county local business tax receipt for each rental location.

Note:

1. Proof of an applicable/corresponding state license, issued by the Florida Department of Business and Professional Regulation, is required prior to issuance of a county local business tax receipt.
2. An individual or business that rents or leases short-term rental accommodations is also required to comply with the county's tourist development tax requirements.

Infrequent Short-term Rental

If a short-term rental dwelling is rented three or less times in a calendar year for periods of no more than thirty days, then no state regulated business activity can be determined and only a Class "A" LTD ACCOMODATION OR FOOD SERVICE (720000) county local business tax receipt is required.

If such infrequent short-term rental activity is taking place in a campground and the accommodation in question is a titled vehicle, a lot intended to be used by a titled vehicle or recreational tent(s), then no county local business tax receipt is required

so long as the campground holds a current Class “B” county local business tax receipt and is acting as the owner’s agent for the infrequent rental activity.

Vacation Home Rental Managers Located Outside Polk County

All vacation home rental management companies operating in Polk County are required to have a Class “B” Polk County local business tax receipt.

Vacation home rental management companies operating in Polk County which already hold a valid county local business tax receipt issued from another Florida county, where their permanent primary business is located, may obtain an “Exempt” Polk County local business tax receipt at no charge in lieu of paying the Polk County local business tax.

(Category Code = 720150) (Exempt Code = #14 - Out of County Exemption)

Other Types of Real Estate Rentals

A business in Polk County that does not rent or lease short-term rental accommodations, and instead rents or leases other types of real estate, is not required to obtain a county local business tax receipt for each lease or rental location. Such businesses only need to obtain a county local business tax receipt for each location at which they conduct their rental business (such as their office location).

Note: If not engaged in any other type of rental or business activity the following Class “A” tax receipts may be issued -

LTD PROP SALES LEASING EQUIP RENTAL (530000) LTD ACCOMODATION OR FOOD SERVICE (720000)

Property owners that do not own short-term rental accommodations and who contract with a business to manage all facets of renting their property are not required to obtain a county local business tax receipt, so long as the business managing their rental property has a valid county local business tax receipt.

Property owners and those managing rental properties in Polk County that rent or lease space to individuals or firms actively engaged in business at any of their rental sites should make sure their tenants have a current county local business tax receipt. Property owners may be subject to criminal and civil penalties, such as code enforcement actions, when a business is operating on their rental property and is non-compliant with Polk County’s local business tax ordinance.