



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

A 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.

Note: Proof an applicable/corresponding state license, issued by the Florida Department of Business and Professional Regulation, is required prior to issuance. Such businesses are also required to comply with the county's tourist development tax requirements.

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.