



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 06-03**

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**SUBJECT: Infrequent Short-term Rentals**

**ISSUE: Infrequent Short-term Rental Activity In Polk County**

**DATE: July 20, 2006**

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### **Requirement Related to Infrequent Short-term Rental Activity in Polk County**

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.

**Note:** In all such cases the property owner (or the agent acting on their behalf) is still required to collect and remit local option tourist development taxes to the Tax Collector's Office.