

TDA Bulletin

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Polk County, Florida



The Tax Collector's Tourist Development Academy:

The Academy is an education arm of the Polk County Tax Collector's Office. The Academy consists of tri-annual series of informational programs focusing on current regulatory and compliance issues that most affect visitor accommodation rental businesses.

TDA Mission:

To advise, educate and inform providers of accommodations in Polk County

Polk County Tax Collector's Office

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SEAL OF COMPLIANCE CHARTER MEMBERS ANNOUNCED

Five Management Companies Join Elite Charter Membership

The first recipients of the Tax Collector's **SEAL OF COMPLIANCE** were announced recently. They are:

- ◆ Sovereign Vacation Villas
- ◆ Hayes Vacation Home Rentals
- ◆ CJ Management, LLC
- ◆ Liberty Vacation Homes
- ◆ J & M Management Services, Inc.

The Tax Collector's **SEAL OF COMPLIANCE** is a designation earned by management companies that represent one or more tourist development tax accounts on file with the Polk County Tax Collector's Office and who have met or exceeded the industry specific criteria established relating to local tax compliance. Participation in the program is voluntary.

This is the first issuance of the "**SOC**" certificates, which will be issued annually on January 1 of each year. All participants in the "**SOC**" program must apply to the Tax Collector's Office at least 30 days

prior to the issuance of the annual certificates. (*Applications are available online*)

Applicants who submitted a completed application by June 1 were eligible to receive a 2006 "**SOC**" Certificate and will automatically qualify for the 2007 "**SOC**" Certificate. Participants applying after June 1, 2006 and before December 1, 2006, will be eligible for a 2007 "**SOC**" Certificate.

SOC recipients will receive: a Letter of Commendation, a Certificate of Award, table tents for display in rental units, and a listing on the Tax Collector's website, among other benefits.

For more information, go to www.polktaxes.com.



Summer is in 'Session'

The TDA will host its third event of the year on Tuesday, July 25, where local elected leaders and vacation home owners and managers will gather for a "Summer Session" social mixer. The event, located at the Regal Palms Resort at Highlands Reserve, will have a tropical theme and guests are invited to participate in a one-on-one opportunity to discuss concerns and rental home issues with representatives from the agencies that serve this industry. In addition, local elected leaders and Tourist Development officials will be on hand to meet the public. Local television PGTV will cover the event and the public is invited to attend. The cost is \$20 and the event runs from 5 to 7 p.m.

DON'T MISS IT!

"The short-term rental industry makes up over 50 percent of the Polk tourism tax money. As lodging providers, your business plays an important role in Central Florida's economic engine. Working with you, we recognize the contributions of the short-term rental industry to Polk County's growth."

Joe G. Tedder

Sea of Orange Stickers



You may have seen a rash of orange stickers on a number of rental properties recently. Our Field Deputies are working hard to post delinquent tangible personal property taxes notices and other *tax due notices*.

Upcoming Deadlines:

- ▶ Polk County Occupational License Renewal Period August 1 – September 30
- ▶ Property Tax Due November 1
- ▶ December 1 deadline for Seal of Compliance Application for 2007.
- ▶ 2007 SOC Recipients announced January 1, 2007.

Time to Renew County Occupational Licenses

The renewal period for Polk County Occupational Licenses will begin again starting August 1.

Renewal notices will go out on that date and companies and individuals doing business in Polk County have until September 30 to renew their licenses.

Occupational licenses are required for any individual, partnership or corporation, etc. that is compensated for providing a service and/or product and is located and/or operating in Polk County, Florida, with limited exemption.

These guidelines were streamlined in 2004 when the local tax code recently went through a revision to facilitate compliance and enforcement. Anyone seeking more information on these classifications and costs may go to

www.PolkTaxes.com

Occupational license tax revenues are generally distributed to the Polk County Board of County Commissioners (BOCC) and are primarily used to fund economic development activities in Polk County.

Compliance & Enforcement Efforts Continue

Since last fall, the Tax Collector's Office has been aggressively pursuing the delinquent tourist tax role offenders. Readers of our Fall bulletin (issued Nov. 2005) will recall the Tax Collector's Office recently filed a criminal complaint with the State Attorney's Office regarding the non-payment of tourist development taxes. The Office recently hired on an in-house paralegal and special investigator to better address chronic non-compliance.

Beginning in July 2006, the Tax Collector's Office has moved forward with plans to expand audits for tourist development accounts. This will enable the office to conduct more desktop reviews and refer those needing more oversight for further action.

Tax Collector's Message

Remember... Our office takes the issue of delinquent tourist development taxes very seriously. Everyone is required to collect and remit taxes monthly. My staff is actively involved in bringing every account current.

If you know of anyone who is either not registered with an Occupational License or is failing to comply with state and local statutes, please contact our office.

1-866-OUR-TURN (1-866-687-8876)