



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**TOURIST DEVELOPMENT TAX**  
**Administrative Advisory**  
**Number 07-02**

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**SUBJECT: Tourist Development Tax Settlement or Compromise**

**ISSUE: Identifying Who Makes Decision on Settlement or Compromise**

**DATE: May 10, 2007**

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### **Settlement or Compromise on Tourist Development Taxes, Penalty and Interest**

The Tax Collector or his/her designee may enter into a settlement or compromising agreement concerning the liability of tourist development taxes, penalties and interest.

When considering a settlement or compromising, the Tax Collector or his/her designee will consider the following Florida Administrative Codes for guidance:

- 12-13-003 Request for Settlement or Compromise
- 12-13-005 Grounds for Finding Doubt as to Liability
- 12-13-006 Grounds for Finding Doubt as to Collectibility
- 12-13-007 Grounds for Reasonable Cause for Compromise of Penalties

Re: Florida Statutes 213.21 (2) (a) and (3)