



TAX COLLECTOR'S OFFICE

Polk County, Florida

Administrative Advisory Number 07- 04

SUBJECT: Tourist Development Tax Revenue Remittances

ISSUE: Identifying What's Taxable

DATE: May 15, 2007

Any consideration collected or received for renting, letting, or granting a license to use any living quarters or sleeping or housekeeping accommodations for a term of six (6) months or less¹ is taxable. The **total rental charged** or **consideration received** is taxable², whether received in cash, credits, property, goods, wares, merchandise, services, or other things of value.³

Living quarters/sleeping/housekeeping accommodations include the cost of the rental or lease plus a bundle of room amenities consisting of real and tangible personal property and services provided to a guest including, but not limited to, the following categories:

- Furniture & Fixtures
- Other furnishings – roll-always, cribs, exercise equipment, safes, décor, etc.
- Appliances – refrigerators, mini-bars, TVs, video & stereo equip., office equip., etc.
- Utilities – basic charges for water, power, telephone
- Cleaning/maid charges
- Linen Services

Additional Taxable Rental charges:⁴

- Prepayments/Depositsⁱ
- Broker/Agent Fees & Commissions
- Trade-outs (rentals exchanged for property services, etc)
- Redecorating fees
- Application feesⁱⁱⁱ
- Non-refundable pet deposits
- Barbeque Grills
- Resort Fees
- Pool Heat
- Tips & Gratuityⁱⁱ
- Additional maid/cleaning service^{iv}

This list is not all inclusive and should be used as a guide to help clarify the definition of an accommodation. Questions on specific items should be addressed to the Polk County Tax Collector's Office, Economic Development Support Services Department.

¹ Except deposits used to offset physical damage to the property, and refundable deposits.

ⁱⁱ Except when the charge is separately stated as a gratuity, tip or the owner or owner's representative does not receive, either directly or indirectly, any monetary benefit from any such gratuity, tip, or similar charge.

ⁱⁱⁱ When the charges are used to offset or reduce rental charges or room rates

^{iv} Except when services are paid by renter directly to a third party .

¹ F.S 212.03(1)

² F.S. 212.03(1)

³ FAC 12A-1.061 (2)

⁴ FAC 12A-1.061 (3)