



# TAX COLLECTOR'S OFFICE

## Polk County, Florida

**TOURIST DEVELOPMENT TAX**  
**Administrative Advisory**  
**Number 07-05**

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**SUBJECT: Tourist Development Tax Confidentiality**

**ISSUE: Disclosure**

**DATE: June 13, 2007**

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### **Tourist Development Tax Records Are Confidential**

All tourist development tax records or account information which is administered by the Tax Collector's Office is confidential.<sup>1</sup>

As such, tourist development tax information can only be shared by the Tax Collector's Office when:

- Communicating with account holder and/or their authorized representative;
- The account holder and/or their authorized representative has given their specific written permission to do so; or,
- A department, agency, authority, etc, is acting pursuant to F.S. 213.053.

Except for official purposes or by written permission of the account holder or their authorized representative, an employee of the Tax Collector's Office who divulges tourist development tax information commits a misdemeanor of the first degree, which is punishable by a definite term of imprisonment not exceeding 1 year and a \$1,000 fine.<sup>2</sup>

Pursuant to F.S. 195.084, the Tax Collector's Office has identified a number of staff members who are authorized and have access to tourist development tax records in the performance of their official duties, which includes using this information in-house for other areas of tax administration.<sup>3</sup>

<sup>1</sup> Florida Statutes 212.0305 (3)(d), 212.0305 (5)(c), and 213.053 (1)(a)

<sup>2</sup> Florida Statutes 213.053 (8), 775.082 (4)(a), and 775.083 (1)(d)

<sup>3</sup> Florida Statutes 213.0535