



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

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

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**SUBJECT: CRIMINAL CHARGES RELATED TO INVESTIGATIONS**

**ISSUE: IDENTIFYING ALL APPLICABLE CRIMINAL VIOLATIONS**

**DATE: JUNE 13, 2007**

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Criminal violations contained in F.S. 212, 125 and 213 apply to the administration of tourist development taxes. Those who fail to comply regarding the collection and remission of tourist development tax, the making of returns, the keeping of books, records and accounts and compliance with the rules and regulations of the Department of Revenue are subject to the applicable criminal penalties listed on the accompanying spreadsheet.<sup>1</sup>

<sup>1</sup> Florida Statutes 125.0104 (1) (a), (10) (c) and 212.03 (2)

FLORIDA STATUTE	CHARGE	AMOUNT STOLEN	DEGREE FEL. / MISD.
125.0104 (8) (a)	FAILURE TO CHARGE AND COLLECT TDT		M-1
125.0104 (8) (b)	ADVERTISING THAT YOU WILL ABSORB TAX		M-1
212.12 (2) (c)	FAILURE TO FILE SIX CONSECUTIVE RETURNS		F-3
212.12 (2) (d) (1)	FILING FALSE TDT RETURN	<\$300	M-2
	SECOND OFFENSE	<\$300	M-1
	THIRD OFFENSE	<\$300	F-3
212.12 (2) (d) (2)	FILING FALSE TDT RETURN	\$300 BUT <\$20,000	F-3
212.12 (2) (d) (3)	FILING FALSE TDT RETURN	\$20,000 BUT <\$100,000	F-2
212.12 (2) (d) (4)	FILING FALSE TDT RETURN	\$100,000 OR >	F-1
212.12 (2) (e)	EVADING PAYMENT OF TDT TAX		F-3
212.12 (13)	FAILURE TO KEEP AND MAINTAIN RECORDS		M-2
	SECOND OFFENSE		M-1
	DESTRUCTION OF RECORDS		F-3
212.13 (1)	REFUSING TO PERMIT EXAMINATION OF BOOKS AND RECORDS		M-1
212.13 (1)	DESTRUCTION OF BOOKS AND RECORDS		F-3
212.13 (2)	FAILURE TO MAINTAIN RECORDS OF LEASED PERSONAL PROPERTY		M-1
212.13 (2)	DESTRUCTION OF RECORDS		F-3
212.15 (2) (a)	THEFT OF STATE FUNDS	<\$300	M-2
	SECOND OFFENSE	<\$300	M-1
	THIRD OFFENSE	<\$300	F-3
212.15 (2) (b)	THEFT OF STATE FUNDS	\$300 BUT <\$20,000	F-3
212.15 (2) (c)	THEFT OF STATE FUNDS	\$20,000 BUT <\$100,000	F-2
212.15 (2) (d)	THEFT OF STATE FUNDS	\$100,000 OR >	F-1
213.757	FIDUCIARIES FAILUE TO REMIT TAXES		F-3
213.757	FIDUCIARIES DESTRUCTION OF RECORDS		F-3