



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 07-08

SUBJECT: Tourist Development Tax Collections

ISSUE: Process

DATE: June 20, 2007

The Polk County Tax Collector's Office is engaged in the collection of current and delinquent tourist development taxes. For delinquent collections the Polk County Tax Collector has adopted the following policies and actions that require a notice and other actions which are considered appropriate and do not require a notice.

Before certain collection action can be taken, by law, the Tax Collector's Office must issue the account holder a notice informing him or her of such impending action and/or notifying him or her that such action is authorized. By rule, this notice must give the account holder the opportunity to pay any tax, penalty, or interest on which a collection action is sought, or 20 days to protest/appeal the billing notice on which collection action is pending.¹

Collection Action includes but is not limited to:

Notice Required

- Audit and examine taxpayer accounts, books, or records.²
 - 60 day written notification must be given except in emergency audit.
- Issue Tax Warrant³
 - 30 day written notification must be given.
- Garnish Assets⁴
 - 30 day written notification must be given.

Other Collection Action (notice not required)

- Past Due Letters
- Stickers
- Payment Plans (see AA 07-02)
- Desk Reviews/On-site inspections
- Estimate Tax Liability⁵
- Freeze Assets⁶

¹ F.S. 213.731

² F.S. 212.13(5)(e), F.S. 213.31, PCCO 11-6.16(e)

³ F.S. 213.69, PCCO 11-6.16, FAC 12A-1.060(4)

⁴ F.S.213.67 & PCCO 11-6.16(E)(4)

⁵ F.S. 212.12(5)(b) & PCCO 11-6.16(E)(4)

⁶ F.S. 212.10(3)