



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 08-02

SUBJECT: Tourist Development Tax Information Sharing

ISSUE: RISE (Registration Information Sharing & Exchange)

DATE: February 13, 2008

RISE Participation

Pursuant to F.S. 213.0535, RISE is a program established and coordinated by the Department of Revenue (DOR) to periodically share specified tax administration information between state and local agencies.

As a participant in the program our agency is responsible for transmitting shared data to participating state agencies. In turn each state agency participating in the program is responsible for transmitting its shared data to our agency. Data is transmitted within 20 days after the close of a reporting period.

Our office is a Level One Participant, which means our agency is responsible for administering one or more specified taxes (TD and BT) and shall exchange enumerated data, as found in F.S. 213.0535 (2), monthly or quarterly, as determined jointly by each participant and DOR. The data to be shared is the account holder's name, mailing address, business location, and federal employer identification number or social security number; any applicable business type code; any applicable county code; and such other tax registration information as the department prescribes.

By way of our being responsible for collecting the tourist development tax, pursuant to F.S. 125.0104, our office is also a Level Two participant. As a Level Two participant, we are required to share additional information with DOR, as found in F.S. 213.0535 (4)(b), which includes tourist development tax payment history, audit assessments, and registration cancellations of dealers engaging in transient rentals, and such data may relate only to sales and use taxes, tourist development taxes, convention development taxes, and municipal resort tax. DOR prescribes, by rule, the data elements to be shared and the frequency of sharing; however, audit assessments must be shared at least quarterly. Also, our office may share Level Two information in a manner prescribed by law with other Level-Two participants.¹

DOR requires participating agencies to sign a RISE agreement and list the individuals within the agency who are authorized to have access to RISE data. A copy of the agreement and list of authorized personnel is kept on file in Administration (contracts file drawer).

¹ F.S. 213.0535 (4)(c) and F.S. 213.0535 (5)