



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 08-06

SUBJECT: Collection Allowance

ISSUE: Allowance Is Provided For The Timely Remittance Of Taxes

DATE: March 20, 2008

Providers of short-term rental accommodations receive a collection allowance as compensation for collecting the tax.

The collection allowance is 2.5% of the first \$1,200 of taxes collected/due up to a maximum of \$30.00. No allowance shall be given for any amount in excess of the \$1,200.00. To qualify for the collection allowance, providers must file accurate, complete and timely tax returns.¹

¹ Florida Statutes 212.12(1)