



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 07-06

SUBJECT: Tourist Development Tax Audits

ISSUE: Authority to Audit

DATE: June 13, 2007

Florida Statutes 125.0104 states a county can adopt an ordinance electing to assume all responsibility for the auditing of records and accounts of a dealer. The Polk County Board of County Commissioners passed an ordinance authorizing the Tax Collector to audit and examine the accounts, books or records of all persons who are subject to the tourist development tax for the purpose of ascertaining the correctness of any return which has been filed or payment which has been made, or for the purpose of making a return where none has been made.¹

The Department of Revenue (DOR) provides local control over the authority to audit and examine the accounts, books, or records to ascertain the correctness of any returns. Pursuant to this particular status, the Polk County Tax Collector has the same powers to determine whether a taxpayer is in compliance with the revenue law of this state.²

Like DOR, the Tax Collector may use a Certified Public Accountant to conduct an audit on any person who is subject to the revenue law of this state. Such certified public accountants are bound by the same duties and subject to the same penalties as the county under Florida Statutes 213.053.³

¹ Polk County Ordinance 93-44 and Florida Statutes 125.0104 (10) (c), 212.13 (1) (4) and 213.025, 213.34

² Florida Statutes 213.34(1)(2)

³ Florida Statutes 213.28 (2)(6)