



TAX COLLECTOR'S OFFICE

Polk County, Florida

TOURIST DEVELOPMENT TAX
Administrative Advisory
Number 07-09

SUBJECT: Tourist Development Tax Collections

ISSUE: Estimate Taxes

DATE: July 17, 2007

It shall be the duty of the Tax Collector to make an assessment from an estimate based upon the best available information, for the taxable period(s) in question, should any of the following occur:¹

- Dealer fails or refuses to make records available for inspection
- Dealer refuses to register as a dealer
- Dealer fails to make a report and pay the tax
- Dealer makes a grossly incorrect report
- Dealer makes a report that is false or fraudulent

The Tax Collector shall proceed to collect such taxes, interest, and penalty on the basis of such assessment which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer.²

¹ Polk County Ordinance 93-44 and Florida Statutes 212.12

² Florida Statute 212.12(5)(b)