



# TAX COLLECTOR'S OFFICE

## Polk County, Florida

**TOURIST DEVELOPMENT TAX**  
**Administrative Advisory**  
**Number 08-05**

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**SUBJECT: Penalty, Interest And Disqualification Of Collection Allowance**

**ISSUE: Delinquent Costs**

**DATE: March 20, 2008**

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### **Penalty:**

Delinquent tourist development taxes, paid after the 20<sup>th</sup> of the month following collection, are subject to a one time, per return, penalty rate of 10% or \$50, whichever is greater.<sup>1</sup>

### **Interest:**

Delinquent tourist development taxes are also subject to interest, which is assessed daily at a variable rate (updated on January 1<sup>st</sup> and July 1<sup>st</sup> of each year). The rate is established by the executive director of the Florida Department of Revenue.<sup>2</sup>

### **Collection Allowance Disqualification:**

Delinquent tourist tax returns do not qualify for the collection allowance.<sup>3</sup>

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<sup>1</sup> Florida Statute 212,12(2)(a)

<sup>2</sup> Florida Statute 213.235

<sup>3</sup> Florida Statute 212(1)(a)