



CERTIFIED FLORIDA COLLECTOR

## BREVARD COUNTY

### Office of the Tax Collector

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September 11, 2020

Dear Property Owner:

Information received in our office indicates that you may be renting your property short term (6 months or less).

Per Florida Statute 125.0104 and Brevard County Ordinance Chapter 102, Article III, when a property is rented on a short term basis, a 5% Tourist Development Tax must be collected from the guest and remitted to the Tax Collector's Office in addition to the 7% sales tax which is remitted to the Department of Revenue. The Brevard County Tax Collector has the responsibility to ensure compliance and to protect the interest of the citizens of Brevard County through audit and enforcement procedures.

**If you are renting property short-term** and a management company or AIRBNB, Inc. is collecting and submitting your Tourist Development Tax, you will need to provide us documentation confirming that. Otherwise, you will need to complete and submit the enclosed Brevard County Tourist Tax application within 10 days of this letter. **If you are not renting short-term, you will need to contact our office so further compliance measures are not taken.**

#### **Penalties for failure to obtain required account:**

**Ordinance Sec. 102-124.** - No person shall offer for rent or rent living quarters or operate a vacation rental without first applying for and receiving a tourist development tax account from the county tax collector's office for the purpose of paying the tourist development tax due from that property owner in accordance with sections 102-117 and 102-118.

**Ordinance Sec. 102-125. (a)** - Any person renting living quarters or operating a vacation rental without first receiving a tourist developments tax account shall be deemed to have committed a violation of section 102-124 shall be punished by a fine not to exceed \$500.00 as established by resolution of the county commission. Each day that a person rents living quarters or operates a vacation rental without having received a tourist development tax account as required by section 102-104 shall be deemed a separate violation of this section.

Sincerely,

Brevard County Tax Collector's Office