



ANNE M. GANNON CONSTITUTIONAL TAX COLLECTOR

presents

Property Matters

SPECIAL EDITION Improvements Coming in 2018 to Tourist Development Tax (TDT) Process

January 2018

Dear Friend,

The holidays are just around the corner and it's time to welcome seasonal residents and tourists back to Palm Beach County. Many seasonal residents and tourists seek short term rentals this time of year. In this edition of *Property Matters*, I am sharing important information about short term rentals including Tourist Development Tax requirements and improvements we are making to the Tourist Development Tax filing and payment process in 2018.

Office Closure Reminder: Don't forget, our offices will be closed Monday, December 25 and Tuesday, December 26 for Christmas and Monday, January 1, 2018 for New Year's Day.

My best wishes for a happy holiday season!

Anne M. Gannon

[Tourist Development Tax Overview](#)

Tourist Development Tax is vital to our community. It strengthens our local economy by supporting our County's tourism industry. That support includes funding for Palm Beach County tourism promotion, art and cultural events, professional sports facilities and beach restoration. The Sports Commission, Film & Television Commission and cultural non-arts (such as the museum, zoo, and historical society) also benefit from Tourist Development Tax revenue.

[How much is Tourist Development Tax?](#)

Tourist Development Tax is 6% of total taxable rental receipts. It is an add-on tax and is collected from the tenant at the time rent or accommodation charges are collected. Tourist Development Tax is paid in addition to sale tax.

Tourist Development Tax Requirements

If you offer a property for rent six months or less, you are required to file a TDT return and remit payment to the Tax Collector, Palm Beach County by the 20th of every month. Please note these important requirements:

- Register your short term rental property with the Tax Collector's Office to obtain a TDT account number for the property.
- File TDT returns and remit payment by the 20th of every month.
- If no tax is due for a rental period, file a return by the 20th indicating the property was vacant and \$0.00 is due.

Failure to Collect and Remit Payment

Failure to collect and remit Tourist Development Tax is a theft of state funds and carries felony charges. A penalty will be charged if a TDT return is not filed by the 20th every month, including those with \$0.00 due.

Offering Your Property for Rent Using a Third-Party

Do you offer your property for rent through a third-party such as VRBO®, HomeAway™ or Airbnb? You are still required to register your property, file returns and remit payments per the Tourist Development Tax requirements listed above.

Tourist Development Tax Process Improvements Coming in 2018

We are excited to announce our Tourist Development Tax process is moving completely online in 2018. This means you can register a property, file returns, pay taxes and manage your account 24/7 using our convenient Online Payment Center.

- If you already have a TDT account number, we will assign a new number to your rental property beginning January 1, 2018.
- If you own multiple rental properties, you must register each property individually to obtain a TDT account number for each property.
- Once the online system is available, you will be required to use the online system for all TDT transactions.

File Returns and Make Payments on Time

Until our online system is available, please continue to file returns and remit payments by the 20th of the month by mailing returns and payments to:

Tax Collector, Palm Beach County
Attn. Tourist Development Tax
P.O. Box 3715
West Palm Beach, FL 33402-3715

More Information and Assistance

The latest information regarding Tourist Development Tax requirements and our online system can be found on our website at www.pbctax.com/tdt.

For assistance, please contact us:

- Email: clientadvocate@taxcollectorpbc.com
- TDT Hotline: (561) 355 - 3547