



Winter 2014

## Lawsuit Filed Against Online Travel Companies

On January 13 our office filed a lawsuit against four Online Travel Companies (OTC), also referred to as Third Party Intermediaries, in the Palm Beach County Circuit Court. Defendants include Air BNB Inc., HomeAway Inc., TripAdvisor LLC, and CouchSurfing International Inc. The lawsuit alleges the OTCs failed to register as dealers of transient accommodations with Palm Beach County and did not pay the county's tourist development tax. A "bed tax" of 5 cents per dollar is levied on all Palm beach County hotel stays for short-term rentals of 6 months or less.

Owners and agents providing accommodations for six months or less are required to collect the tax. These owners and agents need to fill out a TDT [application](#). Payment is due on the first day of the month following the month of collection. Mailed payments must be postmarked by the 20<sup>th</sup> day of the month to avoid late fees. If no tax is due, the form should be returned indicating zero due.

Tourist Development Tax strengthens our local economy by creating jobs, restoring beaches, funding art & cultural events and professional sports facilities across Palm Beach County. Tourism Promotion, the Sports Commission, the Film & Television Commission, and Cultural Non-arts, such as museums, the zoo, and the historical society also benefit from Tourist Tax Revenue.

If you know or suspect a person or business is evading Tourist Development Tax or Local Business Tax, please report it to our office. You can [report it online](#) and remain anonymous.

## By the Numbers

Fiscal Year 2013

*Palm Beach County businesses make a significant contribution to our community to fund special projects and promote area tourism. In fiscal year 2013:*

**80,212** Local Business Tax Receipts were issued

**\$4,128,042** in Local Business Tax was collected

**6,399** Tourist Development Tax applications were processed

**\$30,523,693** in Tourist Development Tax was collected

## Serving *You* is Our Priority

In 2013, we launched a new website with improved navigation and easy to use secure payment options. Clients are saving time by making their payments online from the convenience of their home or office. In fiscal year 2013 we processed 72,796 online transactions, totaling \$205 million. This is an increase of more than 18,000 over last year's total online transactions. If you haven't visited the new site yet, I encourage you to. You can easily search, print, and pay your property, business, and tangible tax at [www.pbctax.com/pay-online](http://www.pbctax.com/pay-online). We accept e-checks (free) and credit cards (fee applies).

For more on what we achieved in 2013 and where we're headed, read our Annual Report. Copies will be available in March at [www.pbctax.com](http://www.pbctax.com) or at any service center.

## New Year, New Business?

Business Tax Receipts expire annually on September 30 and must be [renewed](#) on or after July 1. New business owners can apply for a Local Business Tax Receipt in person at six of our eight [service centers](#) (*Lantana and PGA Driver License offices do not provide this service*), or by mailing a completed [application](#) to Tax Collector, Palm Beach County P.O. Box 3353 West Palm Beach, FL 33402-3353. The most common fee is \$33.00 charged to businesses with 10 employees or less. [Fees](#) increase with the number of employees. Visit [www.pbctax.com/local-business-tax](http://www.pbctax.com/local-business-tax) to learn more.

As a former small business owner myself, I enjoy working with the local business community. Should you need assistance, please don't hesitate to contact my office by emailing [ClientAdvocate@taxcollectorpbcc.com](mailto:ClientAdvocate@taxcollectorpbcc.com). As always, I'm available to attend chamber functions or meet with your organization to discuss any issues. To schedule an appointment, call my office at (561) 355-2805.

Best,

*Anne*

Anne M. Gannon

Constitutional Tax Collector, Palm Beach County

## Dates & Deadlines

February 1 – 28

Receive 1% discount by paying your property taxes this month.

February 17:

President's Day, *Tax Collector offices closed*

February 20:

Tourist Development Tax Payment Deadline

March 1:

Deadline to submit Homestead Exemption Application with Property Appraiser, by 5 p.m.

March 20:

Tourist Development Tax Payment Deadline  
All annual Tourist Development Tax returns are due.

March 31:

Last day to pay 2013 Property Taxes or March Installment Payment.

April 21:

Tourist Development Tax Payment Deadline

April 30:

2014 Installment Payment Plan Applications Deadline