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## Tourist Tax

### TOURIST DEVELOPMENT TAX INCREASES TO 5%

**On July 11, 2017, the Collier County Board of Commissioners passed Ordinance 2017-35 amending Collier County Ordinance 92-60, raising the Collier County Tourist Development Tax to 5% effective September 1, 2017. Therefore, Tourist Development Tax shall be calculated at 5% for all short-term occupancies occurring September 1, 2017 and thereafter.**

**Quick jump to:** [Taxable Accommodations](#), [Collection of Tourist Tax](#), [Benefits to Owners or Agents](#), [Remittance of Tourist Tax](#), [Rental Record Audits](#), [Penalties for Non-compliance](#), [Enforcement Procedures](#)

#### Forms

[Tourist Tax Registration Application](#)  
[Tourist Tax Return Form](#)

**It is the responsibility of owners and rental agents to collect a tourist tax on all accommodations that are rented for six (6) months or less.**

**[Not paying or collecting tourist tax is a criminal tax violation. Find out more here.](#)**

#### Taxable Accommodations

Collier County Ordinance 2017-35 levies a five (5%) percent Tourist Development Tax on all rental income received from accommodations rented for six (6) months or less.



These include living quarters in hotels; apartment-hotels; motels; resort motels; rooming houses; tourist or trailer camps; cooperatively owned apartments; multiple-unit structures; mobile homes; trailers; single-family dwellings; beach houses; cottages; and condominiums.

In addition to this "Bed Tax" the State of Florida levies a six (6%) Sales Tax on this income. Contact them at 239-348-7565 for details.

#### Collection of the Tourist Tax

**Every owner of a short-term accommodation is required to register with the Collier County Tax Collector.** After completing the registration process, an account number will be assigned and a supply of Tax Return forms will be provided to the account holder.

If a Real Estate Agent is engaged, the AGENT has the responsibility of collecting and remitting the Tax to the office of the Collier County Tax Collector in a timely manner. **The Agent must reference their client's individual account number when remitting their client's Tourist Development Tax.** [Click here for more information.](#)

To begin the Application process – please call (239) 252-TTAX (8829), write to the Collier County Tax Collector's Office, or email your request to: [touristtax@colliertax.com](mailto:touristtax@colliertax.com)

### **Benefits to Owners or Agents**

If the tax is remitted on time there is a 2.5 (2.5%) percent "collection allowance" adjustment up to a maximum of \$30.00 subtracted from the TAXES collected.

This adjustment is compensation to owners and agents for collecting these taxes. Line-by-line instructions are provided on the back of the Tax Return to help calculate this figure.

### **Remittance of the Tourist Tax**

Taxes are to be remitted to Collier County monthly. They are due on the first of the month following the collection period. They are delinquent and penalized if not post-marked by the 20th day of that month.

Three exceptions to this reporting schedule exist.

- 1) A QUARTERLY payment may be authorized when the tax collected within the quarter is \$100 or less. Remittance dates are January, April, July, and October.
- 2) A SEMIANNUAL payment may be authorized when the tax collected is \$300 or less for a six-month period. Remittance dates are April and October.
- 3) A SEASONAL (ANNUAL) payment may be authorized when accommodations are rented seasonally for the total period of six (6) months or less. The remittance date is in April. These payments are delinquent if not post-marked by the 20th day of the remittance month.

**Once you have been assigned to a reporting schedule, A RETURN MUST BE SUBMITTED EVEN IF NO TAXES WERE COLLECTED FOR A SCHEDULED REPORTING PERIOD.**

### **Rental Record Audits**

The Collier County Tax Collector will send written notification at least 30 days prior to any audit and the auditor will confirm by telephone.

All records that substantiate rentals for six (6) months or less, including guest checks, ledgers, sales tax payments, and federal income returns may be audited.

Records must be maintained for a period for three (3) years and made available at the place of business. Any records located outside Collier County must be returned to Collier County prior to the scheduled audit.

### **Penalties for Non-Compliance**

Penalties can be costly if the tax payment is not remitted properly and on time. The following penalties apply if the tax return is delinquent.

- No collection allowance
- A penalty of ten (10%) percent for each thirty (30) days or fraction thereof - up to a maximum of fifty (50%) percent.
- Upon receipt of payment, interest is calculated by our office using a fluctuating rate of interest determined by the Florida Department of Revenue. The rate of interest is established semi-annually.

Fraud is dealt with severely, according to the provisions and the maximum extent of Florida law.

### **Enforcement Procedures**

In addition to criminal sanctions, the Collier County Tax Collector is empowered, and has a duty to issue a warrant for the full amount of any tax that becomes delinquent or is otherwise in jeopardy.

The full amount includes interest, penalties, and cost of collections. The warrant is directed to the Sheriff and recorded in county public records.

The amount of the warrant becomes a lien on any real property of the taxpayer in the same manner as a recorded judgment.

The Collier County Tax Collector may issue a tax execution to enforce the collection of taxes imposed by the ordinance and deliver it to the Sheriff for service. The Tax Collector may also issue and serve a writ of garnishment.

Have a question or need more information? Check the [FAQ](#) page first.

Still can't find the answer? E-mail your question to: [touristtax@colliertax.com](mailto:touristtax@colliertax.com)

Or call 239-252-TTAX (8829)

or write to

Collier County Tax Collector,

3291 Tamiami Trail East

Naples, FL. 34112-5758.

### **Common Criminal Tax Violations**

(as a result of failing to collect and/or pay tourist taxes)

1. Theft of State Funds - Section 212.15(2) Fla Statute
2. Refusal to File Returns and Pay Taxes Due - Section 212.14(3) Fla Statute
3. Failure to Register - Section 212.18, Fla Statute
4. Failure to File Six Consecutive Returns - Section 212.12(2)(c), Fla Statute (2003)
5. False or Fraudulent Return - Section 212.12(2)(d), Fla Statute (2003)
6. Fraudulent Claim of Exemption - Section 212.085, Fla Statute

### **Tourist Development Criminal Tax Violations**

125.0104(8)M1 Failure or Refusal to Collect  
M1 Absorbing Tax

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083

**Still can't find the answer?**

E-mail your question to: [touristtax@colliertax.com](mailto:touristtax@colliertax.com) or call 239-252-8829