



**For Further Information,  
Regarding Indian River Tourist  
Development Tax, Registration, Forms,  
Etc:**

**Indian River County Clerk of Court**

Mailing Address

PO Box 1028

Vero Beach, FL 32961-1028

Physical Address

2000 16<sup>th</sup> Avenue

Vero Beach, FL 32960

Phone: (772) 226-3164

Web: [www.clerk.indian-river.org](http://www.clerk.indian-river.org)

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# **Tourist Development Tax**

**Jeffrey R. Smith  
Clerk of Circuit  
Court**

**1. What laws govern or regulate the Tourist Development Tax?**

Chapters 125 and 212 of the Florida Statutes, Department of Revenue Rules and Regulations 12A-1 through 12-21, Indian River County Ordinances 87-11 and 90-20 and Indian River County Resolutions 86-102, 89-9 & 92-57 give the guidelines for administering, regulating and governing these taxes.

**2. Who collects the tax?**

The property owner or their agent collects and remits the tax to the Indian River County Clerk of Court.

**3. Are fees for maid services taxable?**

If the cleaning fees are required for rental of the unit they are taxable and should be included with taxable receipts.

**4. How often are these taxes remitted to Indian River County?**

A tax return must be remitted or postmarked on or before the 20<sup>th</sup> of the month following the month of collection. If the 20<sup>th</sup> falls on a weekend or holiday, the due date will be extended to the next working day. Payments not postmarked by the 20<sup>th</sup> of the following month are considered delinquent.

**5. Are penalties and interest assessed for filing a late return or not filing a return at all?**

Yes. Pursuant to Florida Statute 212.12, penalties are imposed for either filing late or non-filing. Penalties are assessed at the rate of 10% or \$50.00 whichever is greater, with a minimum of \$50.00. Interest is determined by ‘market interest rate’ adjusted at six-month intervals (January 1 and July 1). Rates can be obtained via the web at: [www.myflorida.com/dor/tips](http://www.myflorida.com/dor/tips). Interest is assessed from the date the return is due until payment is remitted. The post office postmark, not a postage meter date, is considered the payment date.

**6. If my account is active for 12 months of the year and I only rent January through March and not the rest of the year.**

Yes, you must file a zero return on or before the 20<sup>th</sup> of the following month even if there are no taxable rentals. However, if you know ahead of time that you will not be renting the other months, you can request in writing that your account be put in an inactive status for those months.

**7. Are owners or their agents compensated for collecting and remitting the tax?**

Owners or their agents are allowed a collection allowance of 2.5% of the tax collected with a maximum allowance of \$30.

**8. What records must be kept?**

Any business dealing in guest/tenant/transient accommodations is responsible for maintaining records such as guest checks, general ledgers, tax payments, and federal income tax returns. All tourist development tax records must be kept for three years and made available for audit at the place of business.

**9. Which renters are exempt from the tax?**

Renters who have signed a bona fide written lease in excess of six (6) months are exempt from the tax. If there is no lease, renters who have paid the Tourist Development Tax for the first six months will be exempt in the seventh month and remain exempt as long as they reside at the same location. A refund will not be issued for the first six months of tax already paid. Anyone who holds a State of Florida Sales Tax Exemption Certificate will also be exempt from paying the tax.

**10. If I allow friends and relatives to use my property during the year, am I required to collect the Tourist Development Tax from them?**

If you collect rent from them, or accept any other form of compensation in lieu of rent, you are required to collect and remit the tax based upon

the amount of rent received or upon the fair market value of the compensation received in lieu of rent.

**11. If a rental agent handles the collection and remittance of the Tourist Development Tax, what is my responsibility?**

As the owner of the property, you are ultimately responsible for the required tax to be paid if the rental agent fails to do so.

**12. If I rent my property, what else am I required to do?**

In addition to collecting and remitting the 4% Tourist Development Tax, you are also required to collect and remit the 7% state sales tax.

**13. If I sell or no longer rent my property, what is my responsibility?**

You are responsible for notifying the Indian River County Clerk of Court and Florida Department of Revenue in writing immediately.