

Charlotte County Tax Collector Vickie L. Potts, CFC

Site Navigation

Home

**Taxes** 

**Important Dates** 

**Hunting and Fishing** 

**DMV** 

**Driver License** 

**Online Payments** 

**Downloads** 

**Kids Tag Art** 

Office Transparency

**Office Contributions** 

Other Links

**Contact Us** 

**Office Locations** 

### Murdock (Map)

18500 Murdock Circle Port Charlotte, FL 33948 (941)743-1350

## Punta Gorda (Map)

410 Taylor Street Punta Gorda, FL 33950 (941)743-1350

# Englewood (Map)

6868 San Casa Drive Englewood, FL 34224 (941)681-3710

# Hours

All locations are open Monday through Friday from 8:00am - 5:00pm

**Contact Information** 

## **Mailing Address**

Charlotte Co Tax Collector 18500 Murdock Circle Port Charlotte, FL 33948

## Email Address

cctaxinfo@charlottefl.com

# Feedback

**Electronic Comment Card** 

**Home >> Tax Links >> Tourist Development Taxes** 

**Tourist Development Taxes** 

The tourist development tax is a 5% charge on the revenue collected on the rental of living quarters or accommodations in a hotel, apartment, motel, vessel, condominium, mobile home, time-share, beach house, cottage, or a single or multi-family dwelling that are rented for a period of six months or less. This is in addition to the state sales tax due to the Department of Revenue of 7%. This is under the authority of Florida Statute 125 and County Ordinance 06-095.

Who is responsible for collecting this tax? All owners and/or operators of the above mentioned facilities are subject to tourist taxes and must collect these taxes from their tenants or guests and remit them to the Charlotte County Tax Collector. In order to collect tourist tax, a registration form must be completed and returned to the tax collector's office. An application must also be obtained from the Florida Department of Revenue for the collection of state sales tax. The Department of Revenue can be contacted at 1-800-352-3671. Both forms can be obtained in the Tourist Development Forms section.

When are these taxes to be remitted? These taxes are to be remitted to the county monthly. They are due by the 20th day of the month following the collection from your tenant or guest. They are considered delinquent if not postmarked by the 20th. Two exceptions to this reporting schedule exist. They are:

#### • Semi-Annually:

October through February are to be reported on the March report April through August are to be reported on the September report

#### Ouarterly:

April, May, and June are to be reported on the June report July, August, and September are to be reported on the September report October, November, and December are to be reported on the December report January, February, and March are to be reported on the March report

What do you receive for collecting the tax? To compensate owners and operators for the collection of taxes from their tenants and guests, the owners/operators are entitled to keep an allowance of 2.5% of the first \$1,200 of the tax due (up to a maximum of \$30) provided the tax is received on time.

What are the penalties for delinquency of non-compliance? If the return and payment are not postmarked by the 20th of the month following the reporting period, the collection allowance is forfeited. In addition, penalty and interest are assessed. The penalty is 10% of the tax due for each month or fraction of a month that the return is delinquent. The penalty is a minimum of \$10, up to a maximum of 50% of the tax due. The interest rate is accumulated monthly and is variable. You will need to contact our office for instructions. The charge for a returned check is \$39, or 5% of the face amount of the check, whichever is greater. Fraud will be dealt with severely in accordance with the provisions and to the fullest extent of Florida Law.

**Are there exemptions?** Anyone who has entered into a bona fide written lease in excess of six months is exempt from sales tax and tourist development tax on the lease payments. Anyone exempt from paying state sales tax by the Department of Revenue is also exempt from the tourist development tax. If there is no written lease, the owner is required to collect and remit state sales tax and tourist tax for the first six months. The seventh month and every month thereafter will be exempt as long as it is the same renter at the address.

What records must be kept? All records that substantiate transient rentals including guest checks, general ledgers, sales tax payments, Federal income tax returns, etc. All tourist development tax records must be kept and maintained for three years and made available for audit at the place of business. Any records located outside the county must be returned to the audit site prior to the audit.

**What is the audit procedure?** The Clerk of the Circuit Courth Internal Audit Division will send written notification at lease 30 days prior to any audit. In addition, the assigned auditor will telephone to confirm the audit three working days in advance.

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## • Driver Handbooks

Handbooks for new drivers can be obtained online by clicking HERE. This link is provided by the FL DHSMV and contains the 2012 Florida Driver's, CDL, and Motorcycle Handbooks.

# Kids Tag Art

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