

Tourist Development Tax on Rental of Living or Sleeping Accommodations in Pasco County

The Pasco County 5% tourist development tax applies to rental charges or room rates paid for the right to use or occupy living quarters or sleeping or housekeeping accommodations for rental periods of six months or less, also known as “transient rental accommodations”, “transient rentals”, or “vacation rentals”. Some examples are hotel and motel rooms, condominium units, resort units, single-family homes, apartments or units in multiple unit structures, mobile homes, beach or vacation houses, campground sites, and trailer or RV parks.

A Florida 6% Sales and Use Tax and any discretionary sales surtax is collected by the Florida Department of Revenue. Their website is floridarevenue.com or telephone the Florida Department of Revenue’s Taxpayer Services at 850-488-6800.

Who Must Register to Collect Tax?

If you collect or receive rental charges or room rates for living quarters or sleeping or housekeeping accommodations for rental periods six months or less (**transient rental accommodations**), you must register with the Pasco County Tax Collector to collect, report and remit the tourist development tax. Each transient rental accommodation is required to be registered by the owner or the owner’s agent who collects and receives rental payments on behalf of the owner.

Our application for a Tourist Development Tax account is available through our online portal, Tourist Express, at www.pascotaxes.com/taxes/tdt/. There is a collection allowance (discount) allowed for those who file and pay through our Tourist Express website. You may also download a paper application to be mailed. For assistance or questions regarding the Pasco County Tourist Tax contact us at touristtax@pascotaxes.com or telephone 352-518-5097

Filing and Paying

Tourist Express users can file and pay returns on our Tourist Express website at <https://pasco.county-taxes.com/tourist>. If you are not filing electronically, paper tax returns will be mailed to you once the application has been processed. Tourist tax returns are due on the 1st and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or annually. **Florida law requires you to file a tax return even if you do not owe tourist tax, also known as a “zero” return.**

If you file your return or pay the tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest applies to underpayments and late payments of tax.

If you stop renting your property, you must file a final return and pay all taxes due along with completing the **Request to Close Account** form available on our website. Your final return must cover the period from your most recent return filing to the closing date.

Exemptions

Rental charges or room rates paid by a person who entered into a bona fide written lease for continuous residence for a period longer than six months are exempt.

(Exemptions continued)

When any person continuously resides at one transient rental accommodation and pays the state and local taxes imposed on the accommodation for the first six months, additional rental charges or room rates for that person at that location are exempt.

Rental charges or room rates paid by a full-time student enrolled in an institution offering postsecondary education are exempt. The student must provide the owner or lessor of the accommodations a written statement, issued by an official at the student's institution, confirming that the student attends the institution full time.

Rental charges or room rates paid by military personnel who are on active duty and present in the community under official orders are exempt. Military personnel must provide the owner or lessor of the accommodations a copy of the official orders or an overflow certificate issued to active duty military personnel making it necessary to occupy the accommodation.

Trailer Camps, Recreational Vehicle Parks, and Mobile Home Parks

Rental charges for accommodations at trailer camps, recreational vehicle parks, and mobile home parks (except certain mobile home lots) are taxable. When more than 50% of the total rental units available are occupied by tenants who have continuously resided there for more than three months, the owner of the camp or park can file a *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks* (Form DR-72-2) with the Department of Revenue to declare that the exemption requirement has been met and the transient rental charges at the park or camp are exempt from the transient rental taxes. For more information on the DR-72-2 exemption, contact the Florida Department of Revenue.

References

Florida Department of Revenue Form GT-800034

Pasco County Ordinances 90-10, 17-29, 19-23 and 22-15

Rule – Rule 12A-1.061, Florida Administrative Code, Rentals, Leases, and Licenses to Use Transient Accommodations, available at flrules.org.

To apply for a state license from Florida Division of Business and Professional Regulation www.myfloridalicense.com/DBPR/

To apply for a Pasco County Business Tax Receipt www.pascotaxes.com/taxes/business-tax-receipt-information/

To ask about a Pasco County Conditional Use Permit, contact Pasco County Planning and Development, **727-847-8140**.

Florida Department of Revenue information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Florida Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.